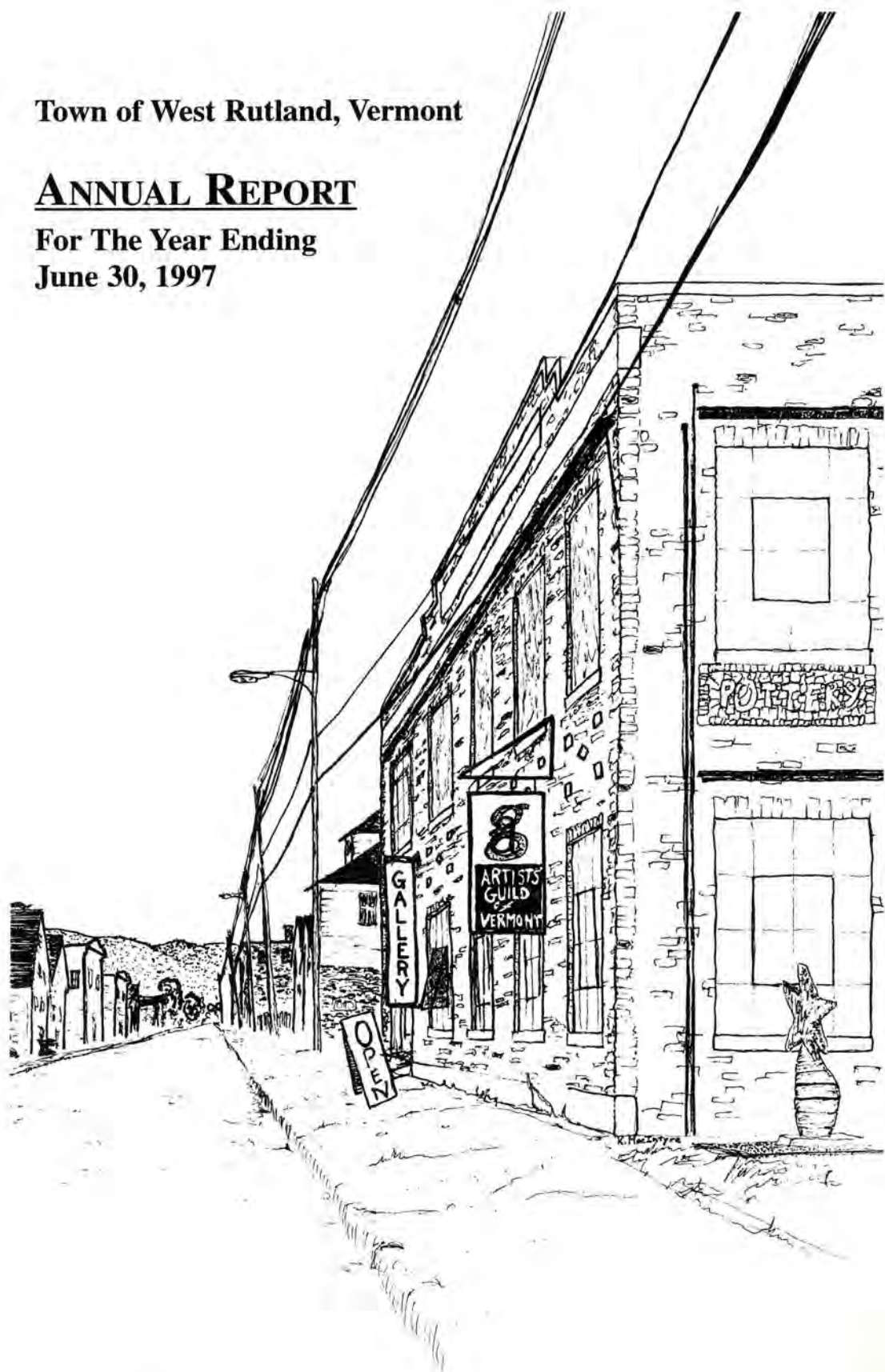


Town of West Rutland, Vermont

ANNUAL REPORT

For The Year Ending
June 30, 1997



1997

TOWN OF WEST RUTLAND, VERMONT
ANNUAL REPORT

For the Year Ending June 30, 1997

WANT TO GET INVOLVED IN TOWN?

Are you a concerned resident and have time to spare? Would you like to make a difference in your community? The Town NEEDS VOLUNTEERS! Currently, the Town needs support with its Recreation Committee, Friends of the Town Hall, Industrial Corporation Board, and Planning Commission. There may be more groups forming throughout the year. If you are interested in serving on ANY Committee or Board, please feel free to stop by the office and ask for information.

INFORMATION SEEKERS!!

If you have a question about town policy, finances, ordinances, or just about anything regarding local government, please feel free to contact the Town Manager. Budget information is available upon request. Selectboard Meetings Minutes are posted in the Town Hall hallway, once approved. Call for an appointment at (802) 438-2263, to go over specific items of interest, or write: Town of West Rutland, Town Manager, PO Box 60, West Rutland, VT 05777. For e-mail, send to: jsimcock@vermontel.com. Thanks and I look forward to hearing from you!

TABLE OF CONTENTS

AUDITORS' REPORT	12
CONSTABLES' / SHERIFFS' REPORT	63
DELINQUENT WATER RENTS	115
DOG REPORT	61
FINANCIAL REPORTS	40
FIRE CHIEF'S REPORT	112
FIRE DISTRICT #1 REPORT	114
FRIENDS OF THE WEST RUTLAND TOWN HALL	116
LIBRARY CORPORATION	57
LIBRARY REPORT	56
RUTLAND CENTRAL SUPERVISORY UNION REPORT	68
RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC.	118
SCHOOL DISTRICT AUDIT REPORT	79
SELECTMEN AND TOWN MANAGER'S REPORT	8
SOCIAL SERVICE REPORTS	119
TOWN OFFICERS	7
UNCOLLECTED TAXES	53
VITAL STATISTICS	62
WARNINGS 1997 TOWN AND SCHOOL DISTRICT MEETINGS	2
WASTEWATER TREATMENT PLANT REPORT	51
WEST RUTLAND DEVELOPMENT CORPORATION	117
WEST RUTLAND PLANNING COMMISSION	59
ZONING ADMINISTRATOR'S REPORT	60
1997 TOWN MEETING MINUTES & ELECTION RESULTS	135

Town of West Rutland School District
West Rutland, Vermont 05777
WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the school in said Town on Monday, March 2, 1998 at 7:00 P.M. to discuss the following matters to wit:

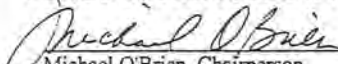
1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, March 3, 1998 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matter to wit:

1. To elect all School District officials as required by law.

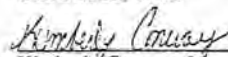
West Rutland, Vermont
January 19, 1998

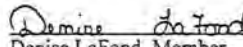
BOARD OF SCHOOL DIRECTORS


Michael O'Brien, Chairperson


Joseph Riter, Vice Chairperson


Carl Serrani, Clerk


Kimberly Conway, Member


Denise LaFond, Member

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 2nd, 1998 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 3rd, 1998 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 PM.

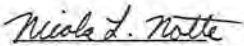
- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectboard's Budget for the expenses of the Town and Town Highway Department, and wastewater upgrade project.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

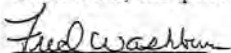
THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

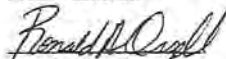
- Article #4 Shall the voters of the Town of West Rutland authorize the Selectboard to appoint a First Constable for a term of two (2) years, and if need be a Second Constable, commencing with the term of office beginning March, 2000? (To be voted by Australian ballot, 17 V.S.A. 2651a(a).)
- Article #5 To elect by Australian Ballot all necessary Town Officers; Town Moderator, Town Clerk, Town Treasurer, Selectperson 3 Years (1), Selectpersons 1 Year (2), Lister, Constable, Auditor, Grand Juror and Town Law Agent.
- Article #6 Shall the Town vote to approve the Selectboard's Budget for Fiscal Year 1999 covering July 1, 1998 to June 30, 1999 in the amount of \$ 556,562 to be raised by taxes?
- Article #7 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?
- Article #8 Shall the Town vote to authorize the Select Board to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,350 for Town wide fire protection and emergency services?
- Article #9 Shall the Town vote to appropriate the sum of \$5,000 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?

- Article #10 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?
- Article #11 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired and Senior Volunteer Program (RSVP)?
- Article #12 Shall the Town vote to appropriate the sum of \$4800.00 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 1998? (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)
- Article #13 Shall the Town vote to appropriate the sum of \$12,240.00 (\$5.00 per capital) to maintain the serves of the Rutland Regional Ambulance?
- Article #14 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
- Article #15 Shall the Town vote to appropriate the sum of \$1250.00 to support the programs and services of BROCC (Bennington-Rutland Opportunity Council) in 1998?
- Article #16 Shall the Town vote to appropriate the sum of \$500 to the Rutland Economic Development Corporation (REDC) for the purposes of development promotion?
- Article #17 Shall the town of West Rutland appropriate the sum of \$ 1,200 to Rutland County Adult Basic Education for providing direct educational services to adults to include teaching materials?
- Article #18 Shall the Town vote to appropriate an amount not to exceed \$ 7,000 for the purpose of making the Town Hall and the West Rutland Library accessible to the handicapped as required by the Americans With Disabilities Act?

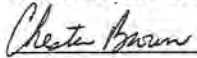
January 26, 1998

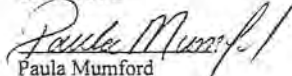

Nicola Notte, Chairperson


Fred Washburn


Ronald Orzell

BOARD OF SELECTPERSONS


Chet Brown


Paula Mumford

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any questions after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear audible voice.
3. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

BALLOT

Deposit your ballot in the "Voted Ballot" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF?

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectmen or other official call an immediate meeting of the members of the Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-439-8683.

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO;

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Mark a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter may request absentee ballots until 5:00 PM or the closing of the Town Clerk's Office on the day preceding the election. (Mar. 2, 1998). Also an authorized person, on behalf of an absent voter may apply for an absent voter ballot not later than 12:00 Noon of the day preceding the election (Mar. 2, 1998). Application for absentee ballots will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the 2nd Saturday preceding the day of the election. (Feb. 21, 1998). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 21st from 10-12 AM.

TOWN OFFICERS

Moderator	*Gary Kupferer	1998	1 Year Term
Town Clerk	*Jayne Pratt	1998	3 Year Term
Town Treasurer	*Michael McGann	1998	3 Year Term
Selectpersons	Ronald Orzell	2000	3 Year Term
	Nick Notte	1999	3 Year Term
	*Chester Brown Jr.	1998	3 Year Term
	*Paula Mumford	1998	1 Year Term
	*Fred Washburn	1998	1 Year Term
School Directors	Carl Serrani	2000	3 Year Term
	Joseph Riter	1999	3 Year Term
	*Kimberly Conway	1998	3 Year Term
	*Michael O'Brien	1998	1 Year Term
	*Denise Lafond	1998	1 Year Term
Listers	William Kelly	2000	3 Year Term
	Frances Flynn	1999	3 Year Term
	*Leonard DiGangi	1998	3 Year Term
Auditors	Beverly Kupferer	2000	3 Year Term
	Mary Oczechowski	1999	3 Year Term
	*James Reynolds	1998	3 Year Term
Grand Juror	*Richard Candlish	1998	1 Year Term
Town Law Agent	*James Rajda	1998	1 Year Term
First Constable	*James Rajda	1998	2 Year Term
Health Officer	Laurie Taggart	1998	By App't
Town Service Officer	Ronald Orzell	1998	By App't
Animal Control Officer	Janet Jameson		
Emergency Management Dir.	Edward Gilman	1998	By App't
Zoning Administrator	Jayne Pratt	1998	By App't

Date after name indicates when term expires. *Asterisk before name indicates office to be voted on this year.

1997 REPORT OF THE SELECTBOARD AND TOWN MANAGER

1997 was an eventful year for West Rutland, and presented a great variety of issues and projects to town officials. The following is a brief summary of town projects the town accomplished throughout the year.

• **Industrial Park Sale.** In an attempt to improve economic development in the community, the town sold a 2.45 acre lot to Northern Petroleum for a sale price of \$61,250. It's the first industrial park lot sale to occur since 1984. Northern Petroleum has already built a 10,000 square foot building and will help add to the town's economic base. Much technical and permitting assistance was provided by the West Rutland Development Corporation and other officials to help finalize the sale.

Other activities kept town officials busy this summer to improve the marketability of the Industrial Park. To reduce the number of permitting steps for a new business, the town amended its Act 250 permit and created a preapproved subdivision. Regarding financing, the town is attempting to work with its revolving loan fund to reduce the number of mortgage holders and simplify future closing proceedings. The town also extended electric power to allow more efficient expansion. The town intends to address wastewater and drinking water supply infrastructure needs in 1998. As always, the town continues to contact potential businesses and generate interests for future sales. The Selectboard would like to thank Jim Reynolds and all of the West Rutland Development Corporation members for their tremendous support this past year.

• **Grants Management.** In an effort to offset project costs and meet the needs of the community, the town was active in grant management this year as follows.

Grant type	Amount	Status
Planning (Industrial Park)	\$7,875	Closed Out
Historic Preservation (Town Hall roof)	\$4,200	Denied
Planning (Bike Path Design/Technical Assistance)	\$7,500	Accepted
Implementation (ISTEA Clarendon Ave. Sidewalk)	\$71,600	In Review
Bridge & Culvert (Clarendon Ave. header walls)	\$7,500	Accepted
Town Line Grant (Rutland Town/West Rutland)	\$2,500	Accepted
AOT Border work	\$500	Accepted

Total Awarded to West Rutland in 1997: \$18,000.

Total "undecided" as of 12/31/97: \$71,600

Total Applied for in 1997: \$93,800.

• **Road Projects.** A great variety of projects were accomplished in 1997, as follows.

A) Ross Street was redesigned to improve drainage of surface water.

B) Resurfaced Roads include: Whipple Hollow Road, Franklin St., Blanchard St., Mead St.

C) Draft Paving List. Although it's in the early stages of development, the process has already helped set priorities for the upcoming FY '99 budget road season. The process of developing a paving list includes: assembling a paving detail history, identifying surface and infrastructure problem areas, consideration of traffic use, safety, costs, and other road related issues.

D) Marble Street Reconstruction. For the third consecutive year, the town replaced its drainage system, including catch basins, and approximately 500' of sidewalks along historic Marble Street.

E) Marble Street Extension was reclaimed to establish an improved road base. The recycled material base will allow future road rebuilding to occur properly.

F) The town rented an excavator to handle road projects "in-house", saving the town from "contracting out" and addressing road needs on Pine Hill and Whipple Hollow.

• **Wastewater Upgrade.** Many steps were taken towards reaching a final treatment plant upgrade proposal for the town of West Rutland's future. In March, the Selectboard interviewed several engineering firms, and in April, the Board chose it's candidate. Since then, the town has: researched treatment process alternatives; estimated costs; surveyed sewer lines and manholes; and, addressed funding issues. To keep current, two newsletters were also sent to the public and several meetings were held. After deciding the final treatment plant process from among the alternatives, town officials are now preparing for Bond Vote in March of 1998. More information will be available as the Bond Vote approaches.

• **Town Hall Improvements.** The conference room was renovated due to the generous donations provided by the Friends of Town Hall. Conference room walls, lights, and ceilings were replaced with new moldings and finishing. The town was able to replace an unused-outside doorway with the original window, bringing a fine finish to the room. The Board would like to thank all of those who have donated to the "Friends" campaign over the past year.

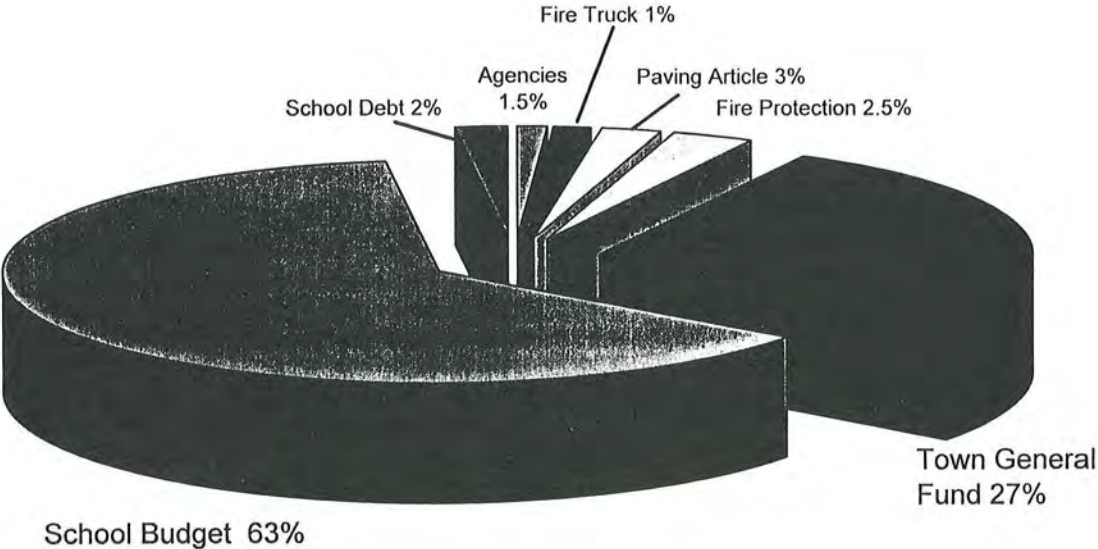
• **Reminder.** Selectboard meetings occur every second and fourth Monday of the Month, at 6PM, here at the Town Hall. The public is encouraged to attend! If you have any questions about town business, feel free to call the Town Manager at 438-2263.

Respectfully Submitted,

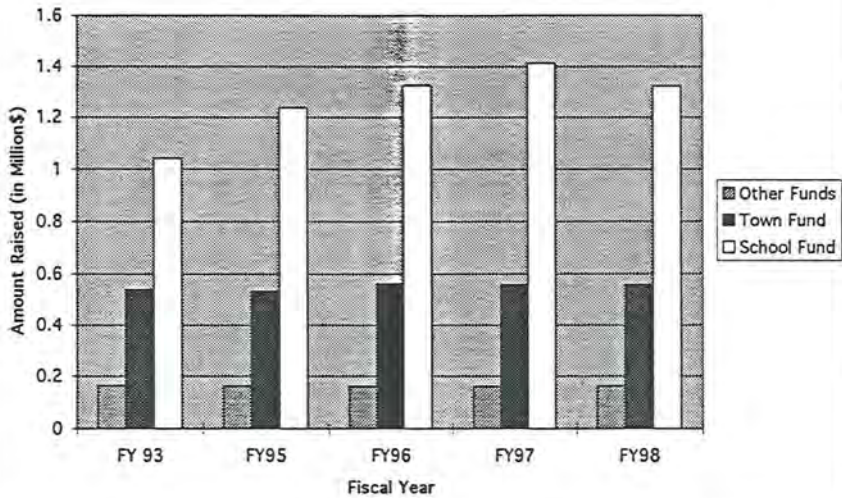
Nicola Notte, Chairman
Chester Brown
Ron Orzell
Fred Washburn
Paula Mumford

Jason Simcock, Town Manager

Property Tax FY98 Appropriations



Town & School Funding FY 93-FY 98



Fund Type	FY 93	FY95	FY96	FY97	FY98
Other Funds	\$ 162,720	\$ 161,042	\$ 159,842	\$ 160,042	\$ 161,292
Town Fund	\$ 538,093	\$ 531,478	\$ 559,708	\$ 556,562	\$ 556,562
School Fund	\$ 1,042,372	\$ 1,236,030	\$ 1,323,972	\$ 1,411,406	\$ 1,320,399

Notes:

Other Funds include: Fire Department, Nonprofit Agencies, & Paving & Sidewalk Improvements.

Town Fund is the general "Town & Highway" Article.

School Fund includes all School raised and related Articles.

The gap between FY 93 and FY 95 is due to the change in Fiscal Year that period.

All fund totals listed are the sum of Article amounts raised as voted in corresponding fiscal years.

TOWN AUDITOR'S REPORT

FISCAL YEAR ENDED JUNE 30, 1997

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1997, that were prepared by Sullivan, Powers, and Company, CPA's.

We feel that in the future years the financial statements should be prepared on the accrual basis rather than on the cash basis. We also feel that the Town should prepare a schedule of its fixed assets (such as trucks, plows, photocopier, computers, etc.). The Town should also indicate the date acquired and amount paid or estimated amount paid for very old assets, such as the Town Hall, and include the schedule in the Town Report.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 1997

Independent Auditor's Report

General Purpose Financial Statements:

Combined Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions) - All Fund Types and Account Groups	Exhibit I
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances - (Arising from Cash Transactions) - All Governmental Fund Types	Exhibit II
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - General Fund	Exhibit III
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - Special Revenue Fund - Sewer Fund	Exhibit IV

Notes to the Financial Statements

Report on Supplementary Information

Combining Financial Statements:

Combining Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions) - Special Revenue Funds	Schedule 1
Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances (Arising from Cash Transactions) - Special Revenue Funds	Schedule 2

AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 1997

Combining Statement of Assets, Liabilities and Fund
Balances (Arising from Cash Transactions) -
Capital Projects Funds

Schedule 3

Combining Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances (Arising from Cash
Transactions) - Capital Projects Funds

Schedule 4

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
223-2352 / FAX 223-3578

James H. Powers, CPA
Fred Duplessis, CPA
Kathy L. Blackburn, CPA
VT Lic. #92-000180

Independent Auditor's Report

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1997, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to historical costs of its general fixed assets. The amount that should be included in the general fixed asset account group is unknown.

In our opinion, except for the omission of the general fixed asset account group, the general purpose financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at June 30, 1997, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

July 17, 1997
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals
	General Fund	Special Revenue Funds	Capital Projects Funds	Expendable Trust Fund	General Long-Term Debt	(Memorandum Only)
ASSETS						
Cash - Note 2	\$ 271,955	\$ 127,381	\$ 122,714	\$ 0	\$ 0	\$ 522,050
Due from Other Funds	0	49,580	4,250	0	0	53,830
Investments - Deferred						
Compensation - Note 3	0	0	0	3,002	0	3,002
Accounts Receivable - Note 4	0	103,500	0	0	0	103,500
Reimbursements Receivable	3,606	0	0	0	0	3,606
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	179,561	179,561
TOTAL ASSETS	\$ 275,561	\$ 280,461	\$ 126,964	\$ 3,002	\$ 179,561	\$ 865,549
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to Other Funds	\$ 53,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,830
Deferred Revenue - Note 4	0	103,500	0	0	0	103,500
Notes Payable - Note 5	0	0	0	0	179,561	179,561
Total Liabilities	53,830	103,500	0	0	179,561	336,891
Fund Balances:						
Restricted - Note 6	0	127,239	0	3,002	0	130,241
Unrestricted:						
Designated - Note 7	42,121	49,722	126,964	0	0	218,807
Undesignated	179,610	0	0	0	0	179,610
Total Fund Balances	221,731	176,961	126,964	3,002	0	528,658
TOTAL LIABILITIES AND FUND BALANCES	\$ 275,561	\$ 280,461	\$ 126,964	\$ 3,002	\$ 179,561	\$ 865,549

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1997

	General Fund	Special Revenue Funds	Capital Projects Funds	Expendable Trust Fund	Totals (Memorandum Only)
Cash Receipts:					
Property Taxes	\$ 690,478	\$ 0	\$ 0	\$ 0	\$ 690,478
Penalties and Interest	27,980	0	0	0	27,980
Intergovernmental	113,444	0	0	0	113,444
Investment Income	10,944	4,621	2,095	105	17,765
Charges for Services	18,800	222,365	0	0	241,165
Licenses, Fees & Fines	24,450	4,096	0	0	28,546
Miscellaneous Receipts	6,191	0	4,250	0	10,441
Contributions	0	0	0	2,911	2,911
Total Cash Receipts	892,287	231,082	6,345	3,016	1,132,730
Cash Disbursements:					
General Government	241,298	880	0	14	242,192
Highway	255,100	0	0	0	255,100
Sewer	0	219,687	0	0	219,687
Auxiliary Services	53,906	0	0	0	53,906
Recreation	26,454	0	0	0	26,454
Public Safety	14,821	0	0	0	14,821
Appropriations - Note 8	160,042	0	0	0	160,042
Capital Outlay	0	0	50,505	0	50,505
Debt Service					
Principal	41,720	6,000	0	0	47,720
Interest	7,351	0	0	0	7,351
Total Cash Disbursements	800,692	226,567	50,505	14	1,077,778
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	91,595	4,515	(44,160)	3,002	54,952
Other Financing Sources/(Uses):					
Transfer from School District - Note 9	46,932	0	0	0	46,932
Operating Transfers In	0	0	65,362	0	65,362
Operating Transfers Out	(35,000)	(30,362)	0	0	(65,362)
Total Other Financing Sources/(Uses)	11,932	(30,362)	65,362	0	46,932
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	103,527	(25,847)	21,202	3,002	101,884
Fund Balances - July 1, 1996	118,204	202,808	105,762	0	426,774
Fund Balances - June 30, 1997	\$ 221,731	\$ 176,961	\$ 126,964	\$ 3,002	\$ 528,658

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Tax	\$ 716,604	\$ 690,478	\$ (26,126)
State Aid Highway	65,472	68,941	3,469
Railroad Tax	600	628	28
Sewer Administration	17,000	17,000	0
Ordinance Fines	2,000	3,227	1,227
Solid Waste	500	406	(94)
Clerk Fees	10,000	12,264	2,264
Zoning	2,500	2,211	(289)
Copier	500	326	(174)
Dog Licenses	1,000	1,141	141
Treasurer Salary-School	6,066	0	(6,066)
Interest	6,500	10,944	4,444
Town Hall Rent	1,200	1,800	600
Liquor License	700	650	(50)
Dog Fines	150	5	(145)
Delinquent Tax Interest and Penalty	17,000	23,309	6,309
Permits	400	95	(305)
Phone Reimbursement	300	589	289
Miscellaneous	6,000	6,191	191
Recreation-Playgroup	7,000	0	(7,000)
Recreation-Summer	1,800	3,460	1,660
Pilot Program	556	0	(556)
Forest Fires	0	76	76
Interest - Overdue Taxes	0	4,671	4,671
State Aid Highway - Bridges and Supplements	0	36,000	36,000
Total Cash Receipts	863,848	884,412	20,564

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
Administration:			
Manager's Salary	\$ 35,100	\$ 33,000	\$ 2,100
Manager's Expense	2,500	2,485	15
Treasurer's Salary	9,100	9,100	0
Town Clerk Salary	18,545	18,545	0
Town Clerk Supplies	1,850	1,703	147
Assistant Town Clerk	1,100	1,155	(55)
Town Official Expense	1,400	1,533	(133)
Listers	5,880	7,858	(1,978)
Selectmen Salary	3,100	3,100	0
Planning/Zoning Salary	2,000	324	1,676
Zoning Administration Salary	9,432	9,432	0
Health Officer Salary	1,115	1,115	0
Bookkeeper/Secretary Salary	26,750	26,750	0
Auditing	6,100	5,400	700
Elections	3,250	2,302	948
Tax Billing	600	1,127	(527)
Data Processing	4,500	1,469	3,031
Legal Fees	7,000	3,128	3,872
Office Supplies	1,800	1,999	(199)
Postage	2,245	2,002	243
Town Report	2,400	2,407	(7)
Copier	400	554	(154)
Advertising	2,400	2,505	(105)
Telephone	2,900	3,585	(685)
Delinquent Tax Expense	750	131	619
Regional Planning	500	500	0
VLCT Dues	1,301	1,301	0
Miscellaneous	4,500	2,973	1,527
Town Farm Water	2,000	0	2,000
Cemetery Maintenance	1,000	824	176
New Copier	500	0	500
Tax Abatements	500	180	320
Total Administration	<u>162,518</u>	<u>148,487</u>	<u>14,031</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Highway:			
Equipment Savings Transfers	\$ 35,000	\$ 35,000	\$ 0
Labor	112,500	69,848	42,652
Uniforms	1,350	1,404	(54)
Salt	32,000	28,434	3,566
Sand	9,500	7,778	1,722
Engineering	4,900	2,753	2,147
Culverts	4,500	5,187	(687)
Gravel	16,500	12,559	3,941
Hot Mix	1,000	1,386	(386)
Resurfacing	35,000	34,441	559
Chloride	3,000	3,429	(429)
Cold Patch	6,000	2,431	3,569
Lawn Maintenance	0	968	(968)
Tree Work	500	0	500
Traffic Signs	1,000	1,464	(464)
Tools and Miscellaneous	2,000	2,102	(102)
Equipment Rental	18,000	17,535	465
Equipment Purchase	1,500	0	1,500
Bridges	4,500	750	3,750
Channel Maintenance	2,500	837	1,663
Sidewalk Repair	9,000	1,200	7,800
Street Cleaning	6,000	5,036	964
Pavement Marking	2,500	1,299	1,201
Gas, Oil, Diesel	6,000	6,915	(915)
Repair Parts	6,000	5,392	608
Outside Repairs	6,000	1,187	4,813
Tires, Chains, Batteries	3,000	361	2,639
Plow Blades	1,500	824	676
Tools and Equipment	2,500	3,360	(860)
Radios	500	220	280
Bristol Bridge	0	36,000	(36,000)
Total Highway	334,250	290,100	44,150

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Insurance/Benefits:			
BC/BS	\$ 26,245	\$ 22,474	\$ 3,771
FICA	19,000	14,572	4,428
Vehicles	6,000	3,643	2,357
Worker's Compensation	10,000	8,211	1,789
Liabilities and Buildings	8,000	5,176	2,824
Retirement	11,490	7,478	4,012
Unemployment Compensation	1,430	1,083	347
Disability	2,090	1,665	425
Bond	400	1,349	(949)
Public Officials Liability	2,200	2,232	(32)
Law Enforcement Liability	2,400	900	1,500
Total Insurance/Benefits	89,255	68,783	20,472
Auxiliary Services:			
Street, Traffic Light	35,793	37,888	(2,095)
Solid Waste Management	4,000	2,206	1,794
Library	13,000	13,000	0
Humane Society	1,000	580	420
Memorial Day	250	80	170
Forest Fires	450	152	298
Total Auxiliary Services	54,493	53,906	587
Town Garage:			
Fuel Oil	1,100	1,057	43
Repairs	3,000	521	2,479
Telephone	800	419	381
CVPS	400	0	400
Total Town Garage	5,300	1,997	3,303

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Town Hall:			
Cleaning Services	\$ 2,600	\$ 2,400	\$ 200
CVPS	3,600	3,950	(350)
Energy Conservation	500	498	2
Miscellaneous	2,000	2,692	(692)
Carpet and Paint	500	0	500
Fuel Oil	2,700	2,436	264
Electrical	500	736	(236)
Total Town Hall	12,400	12,712	(312)
Public Safety:			
Officer Services	14,720	10,931	3,789
Police Animal Control	3,120	1,788	1,332
Police Mileage	1,500	134	1,366
Police Equipment	750	466	284
Police Telephone	1,550	812	738
Police Training	300	100	200
D.A.R.E. Program	500	500	0
Emergency Management	400	0	400
Locatable Addresses	500	90	410
Total Public Safety	23,340	14,821	8,519
Recreation:			
CVPS	550	639	(89)
Labor	6,000	5,282	718
Supplies	2,800	3,533	(733)
Playgroup	8,000	159	7,841
Facility Maintenance	7,950	5,968	1,982
Little League	100	100	0
Construction	8,000	2,898	5,102
Total Recreation	33,400	18,579	14,821
County Tax	9,319	9,319	0

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Tax Anticipation Note Interest	\$ 2,000	\$ 0	\$ 2,000
Land Purchase - Dodds	<u>2,139</u>	<u>2,139</u>	<u>0</u>
Total Debt Service	<u>4,139</u>	<u>2,139</u>	<u>2,000</u>
Appropriations:			
Fire District Transfer	66,350	66,350	0
Paving Improvement	65,000	65,000	0
Southwest Agency on Aging	1,500	1,500	0
Retired Seniors Volunteer			
Program	400	400	0
Rutland Visiting Nurses	4,500	4,500	0
Regional Ambulance	14,688	14,688	0
Hospice	300	300	0
West Rutland Development	3,500	3,500	0
Rutland Area Community Services	3,304	3,304	0
Rural Economic Development			
Corporation	<u>500</u>	<u>500</u>	<u>0</u>
Total Appropriations	<u>160,042</u>	<u>160,042</u>	<u>0</u>
Total Cash Disbursements	<u>888,456</u>	<u>780,885</u>	<u>107,571</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 10	\$ <u>(24,608)</u>	103,527	\$ <u>128,135</u>
Fund Balance - July 1, 1996		<u>118,204</u>	
Fund Balance - June 30, 1997		\$ <u>221,731</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$ 221,908	\$ 221,343	\$ (565)
Total Cash Receipts	<u>221,908</u>	<u>221,343</u>	<u>(565)</u>
Cash Disbursements:			
Salaries	72,400	58,167	14,233
Health Insurance	7,130	7,133	(3)
Disability Insurance	300	337	(37)
Workers Compensation	1,900	1,700	200
Unemployment	500	572	(72)
Administrative Reimbursement	17,000	17,000	0
FICA	5,680	4,503	1,177
Vehicle Maintenance	975	1,362	(387)
Vehicle Insurance	1,510	300	1,210
Lab Chemicals	1,100	2,347	(1,247)
Sulfur Dioxide	975	1,029	(54)
Chlorine	4,500	3,579	921
Plant Maintenance	7,000	9,506	(2,506)
Plant Insurance	2,900	2,553	347
Pumpstation Maintenance	1,000	1,353	(353)
Sewer Line Maintenance	4,000	6,644	(2,644)
Emergency Maintenance	2,000	1,090	910
Equipment Savings Transfers	5,362	5,362	0
Lab Equipment	1,500	2,104	(604)
Contract Services	7,513	6,242	1,271
Vehicle Fuel	750	771	(21)
Heating Fuel	1,700	2,162	(462)
Telephone	1,200	1,273	(73)
Office Supplies	125	156	(31)
Miscellaneous	3,000	2,859	141
Sludge Management	41,310	49,519	(8,209)
Retirement	4,130	3,296	834
Uniforms	900	1,225	(325)

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements: (Cont'd)			
Boiler/Machine Insurance	\$ 1,500	\$ 422	\$ 1,078
Plant - CVPS	19,750	16,733	3,017
Elm Street	8,250	7,125	1,125
Harrison Avenue	2,500	2,063	437
Barnes Street	1,750	1,602	148
Baxter Street	550	531	19
Clarendon Avenue	1,350	1,180	170
Main Street	1,250	773	477
Thrall Avenue	375	237	138
Fairview Avenue	375	239	136
Total Cash Disbursements	<u>236,010</u>	<u>225,049</u>	<u>10,961</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 10	\$ <u>(14,102)</u>	(3,706)	\$ <u>10,396</u>
Fund Balance - July 1, 1996		<u>53,286</u>	
Fund Balance - June 30, 1997		\$ <u>49,580</u>	

The accompanying notes are an integral part of this financial statement.

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

Note 1:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four (4) generic fund types and two (2) broad fund category as follows:

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 1:
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted or designated for expenditures for specified purposes. The Town's Special Revenue Funds are the Sewer Fund, Industrial Development Revolving Loan Fund, Community Development Fund, Sewer Impact Fund, and Restoration Fund.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund, and accordingly, this fund is reported as a Special Revenue fund type.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town's Capital Projects Funds are the Handicapped Accessibility Fund, the Sewer Equipment Fund, Equipment Fund, and Sewer Upgrade Fund.

FIDUCIARY FUNDS

Expendable Trust Fund - These account for assets of which both principal and interest may be expended. The Town's Expendable Trust Fund is the 457 Deferred Compensation Plan.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

Note 1:
(Cont'd)

E. INTERFUND RECEIVABLES AND PAYABLES

Transactions between funds that represent balances of lending/borrowing arrangements outstanding are referred to as "Interfund Receivables/Payables". All other outstanding balances arising from transactions in the ordinary course of operations are reported as "Due To/Froms".

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland does not maintain the historical cost information needed for establishment of a Statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

G. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund and Sewer Fund at the Annual Town Meeting, and the tax rate and sewer assessment is determined by the Board of Selectmen based on the budgets, Grand List and sewer units.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 1:
(Cont'd)

I. FUND BALANCES

Fund balances of Governmental Fund Types are classified in three separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

J. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Note 2: CASH

The cash deposits in the Town accounts as of June 30, 1997 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$203,266	\$226,572
Uninsured, Collateralized by Bank	193,826	164,989
Uninsured, Not Collateralized by Bank	124,892	124,892
Cash on Hand	<u>66</u>	<u>0</u>
	<u>\$522,050</u>	<u>\$516,453</u>

The difference between the bank balance and the book balance is due to reconciling items such as outstanding checks and deposits in transit.

\$127,031 of the uninsured cash, not collateralized by bank could be offset against debt at the respective bank.

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 3: INVESTMENTS - DEFERRED COMPENSATION

The Town has a deferred compensation plan for their Town Manager through the International City Managers' Association's (ICMA) Retirement Corporation in accordance with Internal Revenue Code Section 457. The plan permits the Town Manager to defer a portion of his salary until future years. The Town also contributes 5.6% of the Town Manager's salary to the Plan. The Town's contribution to the plan for June 30, 1997 was \$1,990. Deferred compensation is not available to employees until termination, retirement, or death. The Town has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The balance of the assets in the plan, at fair market value, as of June 30, 1997 was \$3,002. At June 30, 1997, the Plan assets were invested in the following mutual funds at ICMA:

Aggressive Opportunities Fund	\$ 357
International Fund	180
Growth Stock Market	361
Broad Market Fund	366
Core Bond Fund	340
Plus Fund	169
Cash in Transit	<u>1,229</u>
	<u>\$3,002</u>

Note 4: LOANS RECEIVABLE/DEFERRED REVENUE

Loans Receivable and Deferred Revenue consists of the following at June 30, 1997:

Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services. Interest Rate is 3%. This loan is considered to be deferred revenue until repaid	\$100,000
Loan Receivable, West Rutland Development Corporation, Interest at 0%, Loan is Deferred and Due upon Sale of Industrial Park Property This loan is considered to be deferred revenue until repaid	<u>3,500</u>
Total Loans Receivable	<u>\$103,500</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 5: NOTES PAYABLE

The Notes Payable at June 30, 1997 consist of the following:

Note Payable - Vermont National Bank, Interest at 4.55%, the proceeds from this note were used to pay off the West Rutland School District deficit. This note is due June 24, 1998 at which time it will be refinanced. The Town intends to pay \$40,000 annually	\$127,031
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Note Payable - Richard and Leona Dodds, Purchase of Land for Recreation Purposes, Monthly Principal and Interest Payments of \$178, Interest at 7%, Secured by Land, Due June 2000	5,040
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Note Payable - Economic Development Administration, Annual Principal Payment of \$6,000 for 15 years, Interest at 4%, Due December 31, 2007	<u>47,490</u>
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Total Notes Payable	<u>\$179,561</u>
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The Town anticipates the maturities to be as follows:

Year Ending <u>June 30,</u>	Debt <u>Retirement</u>
1998	\$ 47,844
1999	47,977
2000	54,250
2001	6,000
2002	6,000
Thereafter	<u>17,490</u>
Total	<u>\$179,561</u>

Reconciliation of Notes Payable

Balance <u>July 1, 1996</u>	Additions	Deletions	Balance <u>June 30, 1997</u>
<u>\$227,281</u>	<u>\$ 0</u>	<u>\$47,720</u>	<u>\$179,561</u>

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 6: RESTRICTED FUND BALANCE

The Restricted Fund Balance are as follows:

Special Revenue Funds:

Restricted for Industrial Development	
Revolving Loan Fund by Grant Agreement	\$ 97,185
Restricted for Sewer Expansion by Impact Fees	<u>30,054</u>

Total Special Revenue Funds 127,239

Expendable Trust Fund:

Restricted for Employees Retirement by Trust Fund	<u>3,002</u>
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\$130,241

Note 7: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund

Designated to Reduce Property Taxes in Fiscal Year 1998	\$ 42,121
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Special Revenue Funds

Designated for Sewer Fund Expenses	49,580
Designated for Restoration of Records	<u>142</u>

Total Special Revenue Funds 49,722

Capital Projects Funds

Designated for Handicapped Accessibility Expenses	1,335
Designated for Sewer Equipment Expenses	67,185
Designated for Equipment Expenses	33,383
Designated for Sewer Upgrade	<u>25,061</u>

Total Capital Projects Funds 126,964

Total Designated Fund Balances \$218,807

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 8: APPROPRIATIONS

Appropriations paid from the General Fund were approved at Town Meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
8	Repaving and Sidewalk Improvements	\$ 65,000
9	Southwestern Vermont Area Agency on Aging	1,500
10	Rutland County Retired Senior Volunteer Program	400
11	Rutland Area Visiting Nurse Association, Inc.	4,500
12	Rutland Regional Ambulance Service	14,688
13	Rutland Area Community Services	3,304
14	Fire District #1	66,350
15	West Rutland Development Corp	3,500
16	Rutland Area Hospice, Inc.	300
18	REDC	<u>500</u>
	Total	<u>\$160,042</u>

Note 9: TRANSFER FROM SCHOOL

The Transfer from School District of \$46,932 represents the current year's principal and interest related to the School deficit reduction note that the Town obtained in June of 1996. The Town is the maker of the note, however, the School will fund the debt service payments annually.

Note 10: BUDGETED DEFICIT

The Town elected to budget cash disbursements in excess of cash receipts by \$24,608 and \$14,102 in the General Fund and Sewer Fund respectively, in order to reduce the prior year's surplus. This is reflected as a current year's budgeted deficiency of cash receipts over cash disbursements in Exhibits III and IV.

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

Note 11: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. All employees are part of Plan B which withholds 5% of gross wages while the Town contributes 5.6% to the plan.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits by municipality are not determinable.

Total payroll for the year was \$249,340. Total payroll covered by the Plan was \$156,854. The Town's contribution to the plan for the year ending June 30, 1997 was \$8,784.

Note 12: PROPERTY TAXES

Property taxes are due in three equal installments on August 15, November 14 and May 15. Interest is assessed at 1% per month after each respective due date and a penalty of 8% is assessed when the taxes become delinquent on May 16th. The Town of West Rutland, Vermont bills and collects its own property taxes and also for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the year ended June 30, 1997, the tax rate is as follows:

School	1.5742
Town General Highway	.6207
Fire Protection	.0517
Non-Profit Services	.0320
Paving	.0725
Fire Department Truck	<u>.0223</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>\$2.3734</u>

Sullivan, Powers & Co.
CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

James H. Powers, CPA
Fred Duplessis, CPA
Kathy L. Blackburn, CPA
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P.O. Box 947
Montpelier, VT 05601
223-2352 / FAX 223-3578

Report on Supplementary Information

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1997 and have issued our report thereon dated July 17, 1997. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements listed in the table of contents as Schedules 1-4 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

July 17, 1997
Montpelier, Vermont

Sullivan, Powers & Company

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1997

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Total
ASSETS						
Cash	\$ 0	\$ 97,185	\$ 0	\$ 30,054	\$ 142	\$ 127,381
Due from Other Funds	49,580	0	0	0	0	49,580
Loans Receivable	0	3,500	100,000	0	0	103,500
TOTAL ASSETS	\$ 49,580	\$ 100,685	\$ 100,000	\$ 30,054	\$ 142	\$ 280,461
LIABILITIES AND FUND BALANCES						
Liabilities:						
Deferred Revenue	\$ 0	\$ 3,500	\$ 100,000	\$ 0	\$ 0	\$ 103,500
Total Liabilities	0	3,500	100,000	0	0	103,500
Fund Balances:						
Restricted	0	97,185	0	30,054	0	127,239
Unrestricted						
Designated	49,580	0	0	0	142	49,722
Total Fund Balances	49,580	97,185	0	30,054	142	176,961
TOTAL LIABILITIES AND FUND BALANCES	\$ 49,580	\$ 100,685	\$ 100,000	\$ 30,054	\$ 142	\$ 280,461

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 1997

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Total
Cash Receipts:						
User Fees	\$ 221,343	\$ 0	\$ 0	\$ 0	\$ 1,022	\$ 222,365
Interest Income	0	2,473	0	2,148	0	4,621
Sewer Connection Fees	0	0	0	4,096	0	4,096
Total Cash Receipts	221,343	2,473	0	6,244	1,022	231,082
Cash Disbursements:						
Salaries	58,167	0	0	0	0	58,167
Benefits	7,133	0	0	0	0	7,133
Workmen's Compensation	1,700	0	0	0	0	1,700
Unemployment	572	0	0	0	0	572
FICA	4,503	0	0	0	0	4,503
Administrative Reimbursement	17,000	0	0	0	0	17,000
Maintenance	11,958	0	0	0	0	11,958
Insurance	3,612	0	0	0	0	3,612
Chemicals	6,955	0	0	0	0	6,955
Lab Equipment	2,104	0	0	0	0	2,104
Telephone	1,273	0	0	0	0	1,273
Plant - CVPS	16,733	0	0	0	0	16,733
Contract Services	6,242	0	0	0	0	6,242
Fuel	2,933	0	0	0	0	2,933
Office Supplies	156	0	0	0	0	156
Miscellaneous	2,859	0	0	0	0	2,859
Uniforms	1,225	0	0	0	0	1,225
Sludge Management	49,519	0	0	0	0	49,519
Retirement	3,296	0	0	0	0	3,296
Line Maintenance	21,747	0	0	0	0	21,747
Loan Expense	0	6,000	0	0	0	6,000
Restoration Expense	0	0	0	0	880	880
Total Cash Disbursements	219,687	6,000	0	0	880	226,567
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	1,656	(3,527)	0	6,244	142	4,515
Other Financing Sources/(Uses):						
Operating Transfers Out	(5,362)	0	0	(25,000)	0	(30,362)
Total Other Financing Sources/(Uses)	(5,362)	0	0	(25,000)	0	(30,362)
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing/(Uses)	(3,706)	(3,527)	0	(18,756)	142	(25,847)
Fund Balances - July 1, 1996	53,286	100,712	0	48,810	0	202,808
Fund Balances - June 30, 1997	\$ 49,580	\$ 97,185	\$ 0	\$ 30,054	\$ 142	\$ 176,961

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1997

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Sewer Upgrade Fund	Total
<u>ASSETS</u>					
Cash - Savings	\$ 1,335	\$ 62,935	\$ 33,383	\$ 25,061	\$ 122,714
Due from General Fund	<u>0</u>	<u>4,250</u>	<u>0</u>	<u>0</u>	<u>4,250</u>
TOTAL ASSETS	<u>\$ 1,335</u>	<u>\$ 67,185</u>	<u>\$ 33,383</u>	<u>\$ 25,061</u>	<u>\$ 126,964</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:					
Designated	<u>1,335</u>	<u>67,185</u>	<u>33,383</u>	<u>25,061</u>	<u>126,964</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,335</u>	<u>\$ 67,185</u>	<u>\$ 33,383</u>	<u>\$ 25,061</u>	<u>\$ 126,964</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 1997

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Sewer Upgrade Fund	Total
Cash Receipts:					
Interest Income	\$ 61	\$ 1,508	\$ 465	\$ 61	\$ 2,095
Sale of Sludge Truck	<u>0</u>	<u>4,250</u>	<u>0</u>	<u>0</u>	<u>4,250</u>
Total Cash Receipts	<u>61</u>	<u>5,758</u>	<u>465</u>	<u>61</u>	<u>6,345</u>
Cash Disbursements:					
Equipment	0	0	46,531	0	46,531
Sewer Equipment Expenses	<u>0</u>	<u>3,974</u>	<u>0</u>	<u>0</u>	<u>3,974</u>
Total Cash Disbursements	<u>0</u>	<u>3,974</u>	<u>46,531</u>	<u>0</u>	<u>50,505</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>61</u>	<u>1,784</u>	<u>(46,066)</u>	<u>61</u>	<u>(44,160)</u>
Other Financing Sources:					
Operating Transfers In	<u>0</u>	<u>5,362</u>	<u>35,000</u>	<u>25,000</u>	<u>65,362</u>
Total Other Financing Sources	<u>0</u>	<u>5,362</u>	<u>35,000</u>	<u>25,000</u>	<u>65,362</u>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements	61	7,146	(11,066)	25,061	21,202
Fund Balances - July 1, 1996	<u>1,274</u>	<u>60,039</u>	<u>44,449</u>	<u>0</u>	<u>105,762</u>
Fund Balances - June 30, 1997	\$ <u>1,335</u>	\$ <u>67,185</u>	\$ <u>33,383</u>	\$ <u>25,061</u>	\$ <u>126,964</u>

The accompanying notes are an integral part of this financial statement.

**Town of West Rutland
Budget FY 99 Proposal Summary**

- 1) **Budget amount raised in taxes will remain the same for the third consecutive year at \$556,562.** The stability of the "amount raised" is due to the management of the town's undesignated fund balance to offset project costs, as well as maintaining a stable operating budget.
- 2) The operating budget is up 3.9% from last year's. Of this 3.9%, a 2.8% increase is due to the creation of a capital improvement plan (C.I.P.) for the necessary and future improvements to the town garage and Town Hall. Monies not spent in these categories will be reserved for future needs.
- 3) Fund balance will be applied to offset highway expenses, such as annual paving. Fund balance will also go towards reducing the financial impact of "Special Town Projects" (projects outside of annual operating allocations), such as the **completion of Marble Street** in the summer of 1998. Other Special Projects in FY 99 include:
- ◆ Completion of town-wide property mapping.
 - ◆ Potential Grant Award work on sidewalks for Clarendon Avenue.
 - ◆ Border determination work with Rutland Town.
 - ◆ Note: Marble Street reconstruction has occurred for the past three years. The project includes the installation of new catch basins and drainage systems, new sidewalks and curbing, removal of existing infrastructure, and coldplaning & paving the entire stretch of road.
- 4) **Act 60** (Vermont's new statewide school property tax) has impacted the town's budget for FY '99 and will most likely continue to do so over the next couple of years. The following are just some of the immediate impacts:
- ◆ The town is considered a "receiving" town and will be getting some relief to its \$1.45 school tax rate.
 - ◆ The town will receive some revenues from the state to allow the town financial ability in the event a reappraisal is required by the state in the future. These funds will go into a reserve account and will be added to annually by the state of Vermont.
 - ◆ Pending no change in the 1998 Legislative Session, the town will not receive Delinquent Tax Revenue for the state school tax portion in FY '00. FY '99, therefore, will be the last year the town will receive this portion of Delinquent Tax Collection. It is expected the State of Vermont will collect the state Delinquent School Tax in the years to come. The local Delinquent Tax will be collected as usual.
 - ◆ The Listers have been allocated \$3,000 for administration of Act 60 in FY '99. Current Act 60 implications are being dealt with in FY '98 without any anticipation last year. It is hoped that the bulk of Lister work can be accomplished this year, but much question remains for next year's requirements, too.
 - ◆ Billing and Collection methods of the education property tax is still being worked on.

If you have any budget-related questions, please call the Town Manager at 438-2263.

West Rutland Budget Proposal FY99

Expenditures	FY99 Proposed	GF Fund Balance
Administration	\$ 162,257.00	
Highway	\$ 292,650.00	\$ 70,393.00
Rd. Reconstruction	\$ 75,000.00	\$ 70,393.00
ISTEA Grant Match	\$ 18,000.00	
Truck Maintenance	\$ 28,250.00	
Garage	\$ 15,300.00	
Insurance	\$ 85,218.00	
Auxiliary Services	\$ 62,700.00	
Town Hall	\$ 22,350.00	
Local Enforcement	\$ 27,902.00	
Finance Management	\$ 4,639.00	
Cemetery	\$ 2,000.00	
Miscellaneous/Dues	\$ 3,384.00	
Recreation	\$ 19,590.00	
Act 60 Reserve/Mgt.	\$ 7,038.00	
County Tax	\$ 10,008.00	
Boundary Line Work	\$ 5,000.00	
Property Mapping	\$ 11,000.00	
Total Town Expend	\$ 852,286.00	\$ 140,786.00

Other Expenses	
Fire Protection	\$ 46,350.00
Paving	\$ 65,000.00
Services	\$ 28,994.00
Fire Dept. Truck	\$ 20,000.00
School deficit	\$ 40,000.00
Sewer Operating	\$ 249,720.00
School-estimate only	Act 60 Unknown
Other Expenses Total	\$ 450,064.00
Town & Other Total	\$ 1,302,350.00

Revenues	
Intergovernmental	\$ 68,600.00
Town Fee/Fines	\$ 22,800.00
Interdepartmental	\$ 22,000.00
Rent	\$ 2,400.00
Act 60 State funds	\$ 7,038.00
Interest	\$ 7,500.00
Delinquent Tax Int.	\$ 18,000.00
Miscellaneous	\$ 6,600.00
Total Revenue	\$ 154,938.00

Other Revenue	
Sewer User Fees	\$ 220,000.00
Sewer Cash Bal.	\$ 29,720.00
GF Fund Balance	\$ 140,786.00
Total Other Rev.	\$ 390,506.00
Total Revenues	\$ 545,444.00

Amount to be Raised*	\$ 756,906.00
FY98 Valuation	\$ 884,742.96
Tax Rate	0.8555

Tax rate formula:

- take amount to be raised/grand list value
- example: $\$756,906 / \$884,742.96 = 0.8555$
- tax rate is per \$100 of property value
- final tax rate depends on school budget amount.

Proposed Sewer Rate:	
	Users '99
# of	977
est. rate	\$ 225.18

Note: Final sewer rate depends on # of users.

Estimated tax effect:	
Home Value	FY99
\$ 50,000.00	\$ 427.75
\$ 80,000.00	\$ 684.41
\$ 110,000.00	\$ 941.06
\$ 150,000.00	\$ 1,283.26

*Note: to see "how" amount is raised, see "Tax Rate Analysis" page in Town Report.

Tax Rate Analysis FY99

Town Expenditures	FY 95	FY 96	FY97	FY98	Proposed FY99	Percent of Proposal	Value of Tax Rate
General & Highway	\$ 531,478	\$ 559,708	\$ 556,562	\$ 556,562	\$ 556,562	73.53%	0.6291
Fire Protection	\$ 46,350	\$ 46,350	\$ 46,350	\$ 46,350	\$ 46,350	6.12%	0.0524
Services	\$ 29,692	\$ 28,492	\$ 28,692	\$ 29,942	\$ 28,994	3.83%	0.0328
Paving	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	8.59%	0.0735
School Deficit		\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	5.28%	0.0452
Fire Dept. Truck	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	2.64%	0.0226
Town & Fire Total	\$ 692,520	\$ 739,550	\$ 756,604	\$ 757,854	\$ 756,906.00	100.00%	0.8555
Grand List Value	\$ 912,135.00	\$ 912,528.00	\$ 896,589.00	\$ 884,742.00	\$ 884,742.00	FY 99 Impact \$ 75,000 H	FY 99 Impact 100,000 H
Tax Rate per \$100 val.	0.7592	0.8104	0.8439	0.8566	0.8555	\$ 641.63	\$ 855.51

All of the above amounts are raised by the following articles at Town Meeting:

- 1) General & Highway
- 2) Fire Protection
- 3) Services (various nonprofit agencies with separate articles)
- 4) Paving and Sidewalks
- 5) Fire Department Truck (voted in 1993 to begin FY 94-5)

Note: School debt can be assigned by a vote of the School Board.

West Rutland FY 99 Budget Proposal: Line Items

Budget Item	Budget FY 97	Actual FY 97	Budget FY 98	Proposed FY 99
	7/96-6/97		7/97-6/98	7/1/98-6/30/99
Fund Balance	\$ 24,608.00	\$ 24,608.00	\$ 42,121.00	\$ 140,786.00
Revenues				
Town Property Tax	\$ 556,562.00	\$ 530,436.00	\$ 556,562.00	\$ 556,562.00
State Aid Highway	\$ 65,472.00	\$ 104,941.00	\$ 65,472.00	\$ 68,000.00
Railroad Tax	\$ 600.00	\$ 627.86	\$ 600.00	\$ 600.00
Sewer Administration	\$ 17,000.00	\$ 17,000.00	\$ 20,000.00	\$ 20,000.00
Ordinance Fines	\$ 2,000.00	\$ 3,226.50	\$ 4,000.00	\$ 4,000.00
Solid Waste	\$ 500.00	\$ 406.00	\$ 400.00	\$ 400.00
Sewer Connection Fees	\$ -	\$ -	\$ -	\$ -
Clerk Fees	\$ 10,000.00	\$ 10,687.75	\$ 10,360.00	\$ 11,500.00
Zoning	\$ 2,500.00	\$ 2,211.23	\$ 2,750.00	\$ 3,500.00
Copier	\$ 500.00	\$ 326.43	\$ 250.00	\$ 400.00
Dog Licenses	\$ 1,000.00	\$ 1,141.00	\$ 1,100.00	\$ 1,100.00
Treas Salary School	\$ 6,066.00	\$ -	\$ -	\$ -
Interest	\$ 6,500.00	\$ 10,944.47	\$ 6,500.00	\$ 7,500.00
Town Hall Rent	\$ 1,200.00	\$ 1,800.00	\$ 2,400.00	\$ 2,400.00
Liquor License	\$ 700.00	\$ 650.00	\$ 650.00	\$ 700.00
Dog Fines	\$ 150.00	\$ 5.00	\$ 150.00	\$ -
Del Tax Interest/Penalty	\$ 17,000.00	\$ 23,309.01	\$ 18,000.00	\$ 18,000.00
Forest Fires	\$ -	\$ 76.00	\$ -	\$ -
Permits	\$ 400.00	\$ 95.00	\$ -	\$ 100.00
Phone Reimbursement	\$ 300.00	\$ 589.48	\$ 300.00	\$ 600.00
Miscellaneous	\$ 6,000.00	\$ 6,190.51	\$ 6,000.00	\$ 6,000.00
Rec Playgroup	\$ 7,000.00	\$ -	\$ -	\$ -
Recreation-Summer	\$ 1,800.00	\$ 3,460.00	\$ 1,600.00	\$ 1,600.00
Town Clerk Other	\$ -	\$ 1,575.87	\$ -	\$ -
Pilot Program	\$ 556.00	\$ -	\$ -	\$ -
Town Clerk's Restoration	\$ -	\$ -	\$ 1,000.00	\$ 1,500.00
Town Hall Friends	\$ -	\$ -	\$ -	\$ -
ISTEA GRANT (Undetermined)	\$ -	\$ -	\$ -	\$ -
Paving Grant (Undetermined)	\$ -	\$ -	\$ -	\$ -
Interest-Overdue Taxes	\$ -	\$ 4,670.98	\$ -	\$ -
Act 60 Reappraisal Fund	\$ -	\$ -	\$ -	\$ 5,910.00
Act 60 Homestead Fund	\$ -	\$ -	\$ -	\$ 143.00
Act 60 Education GList	\$ -	\$ -	\$ -	\$ 985.00
Revenue Minus Taxes/Fund B.	\$ 147,244.00	\$ 193,934.09	\$ 141,532.00	\$ 154,938.00
Total Revenue & Fund Bal.	\$ 728,414.00	\$ 746,978.09	\$ 740,215.00	\$ 852,286.00
Expenditures				
Manager's Salary	\$ 35,100.00	\$ 33,000.24	\$ 35,100.00	\$ 36,855.00
Manager's Expense	\$ 2,500.00	\$ 2,484.96	\$ 2,500.00	\$ 2,500.00
Treasurer's Salary	\$ 9,100.00	\$ 9,100.00	\$ 9,100.00	\$ 4,687.00
Office Back Up	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00
Town Clerk Salary	\$ 18,545.00	\$ 18,545.00	\$ 18,545.00	\$ 19,101.00
Town Clerk Supplies	\$ 1,850.00	\$ 1,659.54	\$ 1,850.00	\$ 1,850.00
Town Clerk Exp./Restoratr.	\$ -	\$ 43.40	\$ -	\$ 1,500.00
Assist Town Clerk	\$ 1,100.00	\$ 1,155.00	\$ -	\$ -
New Copier/maintenance	\$ 500.00	\$ -	\$ 500.00	\$ 1,100.00
Town Official Expense	\$ 1,400.00	\$ 1,532.95	\$ 3,400.00	\$ 1,600.00
Listers	\$ 5,880.00	\$ 7,857.80	\$ 5,880.00	\$ 6,056.00
Act 60 Implementation	\$ -	\$ -	\$ -	\$ 3,000.00

West Rutland FY 99 Budget Proposal: Line Items

Budget Item	Budget FY 97	Actual FY 97	Budget FY 98	Proposed FY 99
Selectmen Salary	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00
Zoning Admin. Salary	\$ 9,432.00	\$ 9,432.00	\$ 7,820.00	\$ 9,432.00
Health Officer Salary	\$ 1,115.00	\$ 1,115.00	\$ 1,200.00	\$ 1,200.00
Act 200 Planning	\$ -	\$ -	\$ -	\$ -
Planning/Zoning Salary	\$ 2,000.00	\$ 324.44	\$ -	\$ 2,000.00
Bookkeeper/Secretary Sal	\$ 26,750.00	\$ 26,750.00	\$ 27,553.00	\$ 28,931.00
Auditing	\$ 6,100.00	\$ 5,400.00	\$ 6,100.00	\$ 5,600.00
Elections	\$ 3,250.00	\$ 2,301.90	\$ 2,000.00	\$ 2,000.00
Tax Billing	\$ 600.00	\$ 1,127.36	\$ 600.00	\$ 750.00
Data Processing	\$ 4,500.00	\$ 1,468.83	\$ 4,500.00	\$ 2,500.00
Legal Fees	\$ 7,000.00	\$ 3,128.17	\$ 7,000.00	\$ 7,000.00
Office Supplies	\$ 1,800.00	\$ 1,998.62	\$ 1,900.00	\$ 2,000.00
Postage	\$ 2,245.00	\$ 2,001.93	\$ 2,245.00	\$ 2,245.00
Town Report	\$ 2,400.00	\$ 2,407.24	\$ 2,400.00	\$ 2,400.00
Copier	\$ 400.00	\$ 554.00	\$ 400.00	moved
Advertising	\$ 2,400.00	\$ 2,504.70	\$ 2,400.00	\$ 2,500.00
Telephone	\$ 2,900.00	\$ 3,585.29	\$ 2,900.00	\$ 3,000.00
Delinquent Tax Expense	\$ 750.00	\$ 130.50	\$ 750.00	\$ 750.00
Regional Planning	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Miscellaneous	\$ 4,500.00	\$ 2,972.94	\$ 4,500.00	\$ 4,500.00
Administration minus Misc.	\$ 153,217.00	\$ 143,208.87	\$ 153,843.00	\$ 157,757.00
Total Administration	\$ 157,717.00	\$ 146,181.81	\$ 158,343.00	\$ 162,257.00
Equipment Savings	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Labor	\$ 112,500.00	\$ 69,848.54	\$ 80,000.00	\$ 88,200.00
Uniforms	\$ 1,350.00	\$ 1,404.34	\$ 1,350.00	\$ 1,450.00
Salt	\$ 32,000.00	\$ 28,433.85	\$ 34,500.00	\$ 34,500.00
Sand	\$ 9,500.00	\$ 7,777.84	\$ 10,250.00	\$ 10,250.00
Engineering	\$ 4,900.00	\$ 2,753.56	\$ 3,000.00	\$ 3,000.00
Culverts	\$ 4,500.00	\$ 5,186.90	\$ 5,000.00	\$ 5,000.00
Gravel	\$ 16,500.00	\$ 12,558.85	\$ 16,500.00	\$ 16,500.00
Hot Mix	\$ 1,000.00	\$ 1,385.86	\$ 1,000.00	\$ 1,000.00
Resurfacing	\$ 35,000.00	\$ 34,440.84	\$ 35,000.00	\$ 35,000.00
Chloride	\$ 3,000.00	\$ 3,429.31	\$ 4,000.00	\$ 4,000.00
Cold Patch	\$ 6,000.00	\$ 2,430.79	\$ 5,000.00	\$ 3,000.00
Lawn Maintenance	\$ -	\$ 967.50	\$ 7,500.00	\$ 5,500.00
Tree Work	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Traffic Signs	\$ 1,000.00	\$ 1,463.87	\$ 1,000.00	\$ 1,500.00
Tools & Miscellaneous	\$ 2,000.00	\$ 2,102.48	\$ 2,000.00	\$ 2,500.00
Equipment Rental	\$ 18,000.00	\$ 17,534.32	\$ 20,000.00	\$ 20,000.00
Equipment Purchase	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
Bridges (Reserve)	\$ 4,500.00	\$ 750.00	\$ 4,500.00	\$ 4,500.00
Bridge/Bristol	\$ -	\$ 36,000.00	\$ -	\$ -
Channel Maintenance	\$ 2,500.00	\$ 836.60	\$ 2,500.00	\$ 2,500.00
Sidewalk Repair	\$ 9,000.00	\$ 1,200.44	\$ 9,000.00	\$ 10,000.00
Street Cleaning	\$ 6,000.00	\$ 5,035.50	\$ 6,000.00	\$ 6,000.00
Pavement Marking	\$ 2,500.00	\$ 1,299.37	\$ 2,500.00	\$ 2,500.00
Training	\$ -	\$ -	\$ -	\$ 250.00
Road Reconstruction	\$ -	\$ -	\$ -	\$ 75,000.00
ISTEA Grant (town match)	\$ -	\$ -	\$ -	\$ 18,000.00
Total Highways	\$ 308,750.00	\$ 271,840.76	\$ 287,600.00	\$ 385,650.00

West Rutland FY 99 Budget Proposal: Line Items

Budget Item	Budget FY 97	Actual FY 97	Budget FY 98	Proposed FY 99
Gas, Oil, Diesel	\$ 6,000.00	\$ 6,914.75	\$ 6,200.00	\$ 6,500.00
Repair Parts	\$ 6,000.00	\$ 5,392.38	\$ 6,000.00	\$ 6,000.00
Outside Repairs	\$ 6,000.00	\$ 1,187.39	\$ 6,000.00	\$ 6,000.00
Tires, Chains, Batteries	\$ 3,000.00	\$ 360.65	\$ 3,000.00	\$ 5,000.00
Plow Blades	\$ 1,500.00	\$ 823.67	\$ 1,500.00	\$ 1,500.00
Tools & Equipment	\$ 2,500.00	\$ 3,360.18	\$ 2,750.00	\$ 2,750.00
Radios	\$ 500.00	\$ 219.80	\$ 500.00	\$ 500.00
Total Trucks/Maintenance	\$ 25,500.00	\$ 18,258.82	\$ 25,950.00	\$ 28,250.00
Fuel Oil	\$ 1,100.00	\$ 1,057.08	\$ 1,210.00	\$ 1,250.00
Repairs	\$ 3,000.00	\$ 521.48	\$ 3,000.00	\$ 3,000.00
Telephone	\$ 800.00	\$ 419.11	\$ 800.00	\$ 600.00
CVPS	\$ 400.00	\$ -	\$ 410.00	\$ 450.00
Garage Upgrade Reserve	\$ -	\$ -	\$ -	\$ 10,000.00
Total Garage Operations	\$ 5,300.00	\$ 1,997.67	\$ 5,420.00	\$ 15,300.00
BC/BS	\$ 26,245.00	\$ 22,473.66	\$ 28,500.00	\$ 29,500.00
FICA	\$ 19,000.00	\$ 14,571.77	\$ 16,900.00	\$ 17,750.00
Vehicles	\$ 6,000.00	\$ 3,643.00	\$ 6,000.00	\$ 3,004.00
Workers Comp	\$ 10,000.00	\$ 8,212.00	\$ 7,500.00	\$ 7,500.00
Liab & Buildings	\$ 8,000.00	\$ 5,176.00	\$ 8,250.00	\$ 8,250.00
VMERS	\$ 11,490.00	\$ 7,477.50	\$ 9,650.00	\$ 10,130.00
Unemployment Comp	\$ 1,430.00	\$ 1,083.23	\$ 1,820.00	\$ 1,975.00
Disability	\$ 2,090.00	\$ 1,666.10	\$ 2,200.00	\$ 2,350.00
Bond	\$ 400.00	\$ 1,349.00	\$ 1,349.00	\$ 1,349.00
Public Office Liab	\$ 2,200.00	\$ 2,232.01	\$ 2,400.00	\$ 2,510.00
Law Enforcement Liab	\$ 2,400.00	\$ 900.00	\$ 2,100.00	\$ 900.00
Total Insurance	\$ 89,255.00	\$ 68,784.27	\$ 86,669.00	\$ 85,218.00
Street, Traffic Light	\$ 35,793.00	\$ 37,887.56	\$ 34,100.00	\$ 38,500.00
Solid Waste Mgt	\$ 4,000.00	\$ 2,206.24	\$ 4,000.00	\$ 4,000.00
Library	\$ 13,000.00	\$ 13,000.00	\$ 18,500.00	\$ 18,500.00
Humane Society	\$ 1,000.00	\$ 580.00	\$ 1,000.00	\$ 1,000.00
Memorial Day	\$ 250.00	\$ 80.00	\$ 250.00	\$ 250.00
Forest Fires	\$ 450.00	\$ 152.00	\$ 450.00	\$ 450.00
Total Auxiliary Services	\$ 54,493.00	\$ 53,905.80	\$ 58,300.00	\$ 62,700.00
Cleaning Service	\$ 2,600.00	\$ 2,400.00	\$ 2,600.00	\$ 2,600.00
CVPS	\$ 3,600.00	\$ 3,951.23	\$ 3,700.00	\$ 4,250.00
Energy Conservation	\$ 500.00	\$ 497.78	\$ 500.00	\$ -
Miscellaneous	\$ 2,000.00	\$ 2,692.16	\$ 2,000.00	\$ 2,000.00
Grant Match	\$ -	\$ -	\$ -	\$ -
Carpet & Paint	\$ 500.00	\$ -	\$ 500.00	\$ -
Fuel Oil	\$ 2,700.00	\$ 2,435.51	\$ 3,000.00	\$ 3,000.00
Electrical	\$ 500.00	\$ 735.92	\$ 500.00	\$ 500.00
Improvements/Reserve				\$ 10,000.00
Total Town Hall	\$ 12,400.00	\$ 12,712.60	\$ 12,800.00	\$ 22,350.00
Officer Services/Sheriff Contract	\$ 14,720.00	\$ 10,931.05	\$ 15,122.00	\$ 10,962.00

West Rutland FY 99 Budget Proposal: Line Items

Budget Item	Budget FY 97	Actual FY 97	Budget FY 98	Proposed FY 99
Constable	\$ -	\$ -	\$ 4,160.00	\$ 2,000.00
Specials				\$ 500.00
Police Animal Control	\$ 3,120.00	\$ 1,787.63	\$ 3,120.00	\$ 3,120.00
Police Mileage	\$ 1,500.00	\$ 133.54	\$ 1,500.00	\$ 500.00
Police Equipment	\$ 750.00	\$ 465.74	\$ 750.00	\$ 500.00
Police Telephone	\$ 1,550.00	\$ 811.64	\$ 1,550.00	\$ 1,000.00
Police Training	\$ 300.00	\$ 100.00	\$ 300.00	\$ 300.00
D.A.R.E. Program	\$ 500.00	\$ 499.80	\$ 500.00	\$ 500.00
Police Coverage 2000 Fund	\$ -	\$ -	\$ -	\$ 7,620.00
Emergency Management	\$ 400.00	\$ -	\$ 400.00	\$ 400.00
Locatable Addresses	\$ 500.00	\$ 90.00	\$ 1,700.00	\$ 500.00
Total Local Enforcement	\$ 23,340.00	\$ 14,819.40	\$ 29,102.00	\$ 27,902.00
CVPS	\$ 550.00	\$ 638.96	\$ 550.00	\$ 690.00
Labor	\$ 6,000.00	\$ 5,281.72	\$ 6,000.00	\$ 6,000.00
Supplies	\$ 2,800.00	\$ 3,532.63	\$ 2,900.00	\$ 2,900.00
Playgroup	\$ 8,000.00	\$ 159.03	\$ -	\$ -
Facility Maint	\$ 7,950.00	\$ 5,967.88	\$ 7,950.00	\$ 2,000.00
Land Purchase	\$ 2,139.00	\$ 2,138.52	\$ -	\$ -
Little League	\$ 100.00	\$ 100.00	\$ -	\$ -
Construction	\$ 8,000.00	\$ 2,897.69	\$ 8,000.00	\$ 8,000.00
Total Recreation	\$ 35,539.00	\$ 20,716.43	\$ 25,400.00	\$ 19,590.00
Tax Anti Interest	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
Town Debt Interest	\$ -	\$ -	\$ -	
Debt & Abatements	\$ -	\$ -	\$ -	
Tax Abatements	\$ 500.00	\$ 180.20	\$ 500.00	\$ 500.00
Town Debt Principal	\$ -	\$ -	\$ -	
Dodds Debt	\$ -	\$ -	\$ 2,139.00	\$ 2,139.00
Total Interest/Debt Service	\$ 2,500.00	\$ 180.20	\$ 4,639.00	\$ 4,639.00
County Tax	\$ 9,319.00	\$ 9,318.73	\$ 9,674.00	\$ 10,008.00
Town Farm Water/Reserve	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
Economic Development	\$ -	\$ -	\$ 20,000.00	\$ -
Rutland Town Boundary Work	\$ -	\$ -	\$ -	\$ 5,000.00
Property Mapping	\$ -	\$ -	\$ 12,000.00	\$ 11,000.00
Cemetery Maintenance	\$ 1,000.00	\$ 824.20	\$ 1,000.00	\$ 2,000.00
VLCT Dues	\$ 1,301.00	\$ 1,301.00	\$ 1,318.00	\$ 1,384.00
Reappraisal Reserve Fund	\$ -	\$ -	\$ -	\$ 5,910.00
Homestead Fund	\$ -	\$ -	\$ -	\$ 143.00
Education Grand List Fund	\$ -	\$ -	\$ -	\$ 985.00
Total ACT 50 Reserve Funds	\$ -	\$ -	\$ -	\$ 7,038.00
Grand Total	\$ 728,414.00	\$ 620,841.69	\$ 740,215.00	\$ 852,286.00

MISCELLANEOUS REVENUE

State of Vermont-Whipple Hollow Bridge	\$ 3417.55
State of Vermont-Marble Street	11940.67
State of Vermont-Pilot Program	493.00
FEMA-Flood Damage	11585.00
Rebate-Workman's Comp	562.00
911 Grant	612.00
Elnicki-Attorney Fee Stipulation	1376.50
Tax Sale Redemption	7780.61
Rental-Soccer Field	500.00
Reimbursement-Town Report (School/FireDept)	604.75
Reimbursement-Friends of Town Hall	69.30
Reimbursement-Fire Dept (Chlorine)	208.00
Reimbursement-Others	604.34
Sale Culverts/Lumber	497.00
Copies	8.75
Weight Permits	100.00
Refund-Seminar	100.00
Donation	25.00
	<u>\$40484.47</u>

MISCELLANEOUS EXPENDITURES

Overpayment Taxes	\$ 1774.28
Plaques	111.60
Seminars/Handbooks	323.15
Fliers	298.04
Petty Cash	500.00
Supplies	288.41
Dues	273.50
Reimbursements	133.29
Water Connection-Contac	175.00
Extra Help	180.00
Brown's River Bindery	880.00
Typewriter Repair	78.75
Internet	14.95
"Wash Accounts"	
On-Site sewage	375.00
State of Vermont(Marriage Lic/Rabies)	584.00
Overpayments	159.00
Sewer Impact Account	4096.50
Restoration Fund	<u>1022.00</u>
	<u>\$11267.47</u>

GENERAL EQUIPMENT SAVINGS ACCOUNT

July 1, 1996	\$44,449.12
Deposits	35,000.00
Interest	<u>464.92</u>
	\$79,914.04
Withdrawals	
Tractless Machine	\$17,726.00
F350 Ford Truck	25,005.00
Sander	<u>3,800.00</u>
	\$46,531.00
Balance June 30, 1997	\$33,383.04

SEWER EQUIPMENT SAVINGS ACCOUNT

July 1, 1996	\$60,038.56
Deposits	5,362.00
Interest	<u>1,508.40</u>
	\$6,870.40
Withdrawals	
Valves-Rite Aid	\$3,974.17
Balance June 30, 1997	\$62,934.79

SEWER IMPACT FEE ACCOUNT

July 1, 1996	\$46,730.81
Deposits	6,175.25
Interest	<u>2,148.09</u>
	\$8,323.34
Withdrawals	
Sewer Upgrade	\$25,000.00
Balance June 30, 1997	\$30,054.15

HANDICAPPED ACCESSIBILITY ACCOUNT

July 1, 1996	\$ 1,274.23
Interest	61.00
Withdrawals	<u>0.00</u>
Balance June 30, 1997	\$ 1,335.23

WEST RUTLAND INDUSTRIAL PARK REVOLVING FUND

July 1, 1996	\$100,711.99
Interest	<u>2,473.12</u>
	\$103,185.11
Withdrawals	
EDA Loan Payment	\$ 6,000.00
Balance June 30, 1997	\$ 97,185.11

West Rutland Wastewater Treatment Facility

1997 Report

This has been an exciting year for the treatment facility. We are in the midst of working with an engineering firm, to design and implement a new wastewater treatment facility. Our current facility will be 27 years old in 1998, and each day brings new challenges to the operators, who are still maintaining the system within compliance and permitted operations.

We would like to seek your help in our operation here at the facility. Grease and foreign material entering the system continues to be our #1 enemy. Unnecessary grease in the system causes increased expense by requiring more sewer lines and wet well collection points to be flushed and vacuumed on a frequent basis. During 1997, the operators flushed 3,976 feet of sewer line.

Roadway paving was another big project for the sewer plant. We properly raised and rebuilt 18 manholes for the sewer system. This helps sealing the manholes from outside sources of water, and also replaces old brickwork and cement that has deteriorated over the years. Deteriorated cement and bricks can, if dislodged, cause sewer line plugs and pump station damage.

During the dry summer months, we discovered a more cost effective way to conserve water at the treatment plant. With the purchase of a small electric pump, and scrap materials on hand, a water recirculation line was built within a day. The purpose was to use existing effluent water versus fresh town water supply. The improvement has resulted in saving an estimated 4.5 million gallons of the town's water supply per year.

We are always aware of the rising costs associated with operations, and are always looking for better ways and more efficient alternatives for operating the town's facility. Please feel free to schedule a visit here at the facility, to see what we do on a daily basis. We now have a new employee here who is filling the role of Assistant Chief Operator. Please say hello when you see him. We hope to find better ways to service the taxpayers and we look forward to an exciting 1998.

Sincerely,

Bruce Atkinson
Chief Operator

Dennis Hillier
Assistant Chief Operator

Town of West Rutland
Proposed Sewer Budget '99
July 1, 1998 to June 30, 1999

Budget Item	Budget FY 97	Actual FY 97	Budget FY 98	Proposed FY 99
	7/96-6/97	7/96-6/97	7/97-6/98	7/98-6/99
Revenue				
Cash Balance	\$ 14,102.00	\$ 14,102.00	\$ 29,435.00	\$ 29,720.00
User Fees	\$ 221,908.00	\$ 221,343.00	\$ 220,000.00	\$ 220,000.00
Miscellaneous	\$ -	\$ -	\$ 10,000.00	
Total Revenue	\$ 236,010.00	\$ 235,445.00	\$ 259,435.00	\$ 249,720.00
Expenditures				
Salaries	\$ 72,400.00	\$ 58,167.00	\$ 72,400.00	\$ 59,000.00
Health Insurance	\$ 7,130.00	\$ 7,133.00	\$ 9,500.00	\$ 10,230.00
Disability Insurance	\$ 300.00	\$ 337.00	\$ 300.00	\$ 350.00
Workers Comp. Insurance	\$ 1,900.00	\$ 1,700.00	\$ 1,900.00	\$ 1,900.00
Unemployment Insurance	\$ 500.00	\$ 572.00	\$ 500.00	\$ 620.00
FICA	\$ 5,680.00	\$ 4,503.00	\$ 5,600.00	\$ 4,520.00
VMERS	\$ 4,130.00	\$ 3,296.00	\$ 4,100.00	\$ 3,310.00
Uniforms	\$ 900.00	\$ 1,225.00	\$ 900.00	\$ 600.00
Admin. Reimbursement	\$ 17,000.00	\$ 17,000.00	\$ 20,000.00	\$ 20,000.00
Equipment Savings	\$ 5,362.00	\$ 5,362.00	\$ 5,362.00	\$ 5,360.00
Vehicle Maintenance	\$ 975.00	\$ 1,362.00	\$ 1,750.00	\$ 1,700.00
Vehicle Insurance	\$ 1,510.00	\$ 300.00	\$ 1,510.00	\$ 1,000.00
Fuel Vehicles	\$ 750.00	\$ 771.00	\$ 750.00	\$ 1,050.00
Lab Chemicals	\$ 1,100.00	\$ 2,347.00	\$ 1,500.00	\$ 1,100.00
Lab Equipment	\$ 1,500.00	\$ 2,104.00	\$ 1,500.00	\$ 1,600.00
Chlorine	\$ 4,500.00	\$ 3,579.00	\$ 4,500.00	\$ 4,500.00
Sulfur Dioxide	\$ 975.00	\$ 1,029.00	\$ 975.00	\$ 2,000.00
Contract Services	\$ 7,513.00	\$ 6,242.00	\$ 7,513.00	\$ 5,400.00
Telephone	\$ 1,200.00	\$ 1,273.00	\$ 1,200.00	\$ 1,100.00
Office Supplies	\$ 125.00	\$ 156.00	\$ 125.00	\$ 250.00
Miscellaneous	\$ 3,000.00	\$ 2,859.00	\$ 3,000.00	\$ 3,170.00
Plant Maintenance	\$ 7,000.00	\$ 9,506.00	\$ 8,000.00	\$ 9,000.00
Plant Insurance	\$ 2,900.00	\$ 2,553.00	\$ 2,900.00	\$ 2,500.00
Boiler/Machine Insurance	\$ 1,500.00	\$ 422.00	\$ 1,500.00	\$ 1,500.00
Heating Fuel	\$ 1,700.00	\$ 2,162.00	\$ 1,700.00	\$ 1,870.00
Emergency Maintenance	\$ 2,000.00	\$ 1,090.00	\$ 2,000.00	\$ 3,000.00
Sewer Line Maintenance	\$ 4,000.00	\$ 6,844.00	\$ 5,000.00	\$ 7,500.00
Sludge Management	\$ 41,310.00	\$ 49,519.00	\$ 45,500.00	\$ 42,200.00
CVPS/Plant	\$ 19,750.00	\$ 16,733.00	\$ 20,250.00	\$ 21,700.00
Engineering/Planning		\$ -	\$ 10,000.00	\$ 1,500.00
Pump station maintenance	\$ 1,000.00	\$ 1,353.00	\$ 5,000.00	\$ 6,000.00
Training				\$ 500.00
Polymer				\$ 2,700.00
Paging Service				\$ 510.00
Lawn/Pump St. Mowing				\$ 2,450.00
Flood Insurance				\$ 4,400.00
Pump Stations/CVPS	\$ 16,400.00	\$ 13,750.00	\$ 12,700.00	\$ 13,630.00
Total Expenditures	\$ 236,010.00	\$ 225,049.00	\$ 259,435.00	\$ 249,720.00
User Fee	\$ 225.86		\$ 225.41	\$ 225.18
No. of Users	982.50		976.00	977.00

Note: Final user rate depends on available fund balance and number of users.
The rate listed for FY 99 is only an estimate and is subject to change.

UNCOLLECTED PROPERTY TAXES
June 30, 1997

	Previous years	1995-96	1996-97
Anagnos, Nicholas			*s 1825.53
Bennett, Wm.			860.09
Berg, Donald		* 556.09	1811.29
Biathrow, Howard		*1832.55	2782.40
Birmingham, Thomas			2205.31
Bowen, Loreen			* 1853.29
Brogen, Jerry & Patricia			** 82.37
Brown, Gertrude	*1432.23	1030.58	1062.74
Buonamano, Jeannette			901.89
Butler, Bill & Tina			* 466.77
Campbell, Glenn			** 433.59
Chamberland, George			* 602.78
Cox, Gregory & Sharon			1926.56
Cressy, Clifton & Dilda			2751.86
Czarnecki, Michael & Kathy			** 866.42
Daamen Inc			9365.22
Daley, Richard & Wendy			**2575.91
Densmore, Richard & Susan			** 481.92
Donahoe, Edmund			* 554.72
Dunchus, Donald G.			** 911.17
Gawet, Marie		*1772.84	2964.76
Gee, Donald & Renee			711.35
Gorruso, Jerry & Carol			** 907.68
Grandchamp, Henry & Betty			* 957.18
Harris, Scott			346.51
Harris, Scott			819.08
Haven, Micah	*1209.35	1837.13	1946.19
Hayes, Robert			** 7.00
Heck, Virginia		** 854.66	2660.97
Henske, Jean			** 473.22
Hickory, Robert			**1040.31
Higgins, Patrick & Deb			6.53
Higgins, Patrick & Deb			7.01
Humphreys, Whit			** 533.57
Kearney, W & J		**1170.72	2020.54
LaFonds Auto Body (Tucker)			1076.83
Lio, Sylvia			** 206.91
Loso, Francis & Bev	* 434.17	2214.30	2333.44
MacIntyre, Wayne & Lorraine			* 2420.45
McCullough, Dan & Judith			**1023.50
McDermott, Karen			796.13
McDermott, Karen	1094.42	3274.10	27.03
McDermott, Karen			645.83
McNamara, Edward & Florence			1375.25
Menard, Gaston & Barbara			* 408.36
Mendoza, Harold			** 894.78
Michaels/Balestra			** 37.98
Molaski, John Jr	*2730.04	2046.27	1637.61

Molaski, John Jr		*1248.68	1310.50
Moore, Thomas			1287.62
Mumford, James Jr.			** 903.74
Nartowicz, Joseph & Carol			680.51
National Super Service			177.92
O'Brien, Francis	5238.25	2652.63	2810.11
O'Connor, Christopher			439.71
Pellerin, Daniel			**1519.36
Perry, Ralph & Donna			4105.98
Pietryka, Anna			2198.16
Postemski, J Clark			** 405.01
Prevendoski, Charles & Mary			596.65
Rachon, Ivan			** 831.40
Rachon, Ivan			** 759.74
Ray, John & Mary	** 92.80	*1503.31	1592.55
Rigg, Joe			** 699.03
Saulbury, Jeffrey & Vicki			** 353.76
Sherman, Cecil			799.84
Sherman, Cecil			281.97
Smith, Dennis & Melanie		** 791.83	**4773.29
Smith, Greg & Celeste			576.86
Stanislaus Associates **2865.12		5270.20	4054.15
Stanislaus Associates		985.98	1293.89
Stanislaus Associates * 1353.42		1430.16	1293.89
Thompson, Raymond & Lucy			*1310.95
Vahle, Barbara			* 734.27
VanDriel, Peter & Tina			633.82
Vincelette, Fernando & Mary			991.30
Walker, Thomas & Patricia			** 116.17
Warrender, Bonnie			** 591.89
Webster, Teena			595.06
Williams, Ronald & Beth		*1632.01	2126.95
Yatsik, James & Laquita			** 382.11
Total	\$16449.80	\$32104.04	\$103835.99

UNCOLLECTED PERSONAL PROPERTY TAXES
JUNE 30, 1997

Atomic Productions	947.48		
Central Vt Motorcycle	86.48		
Daamen Inc.			2318.81
Ezzo, Joseph	175.72		
Green Mt. Collision		22.89	
Steve's Restaurant	129.84		
Total	\$1339.52	\$ 22.89	\$2318.81

**Paid

* Paying Agreement



Vermont National Bank

TRUST AND INVESTMENTS

CARROLL B. AND HARRIET S. ROSS MEMORIAL FUND
Statement of Income Receipts and Disbursements
January 1, 1997 through December 31, 1997

INCOME CASH BALANCE 12/31/95 \$ 4,713.49

INCOME RECEIPTS:

Net Interest and Dividends \$ 9,915.39

DISBURSEMENTS:

Distributions to beneficiaries \$ 2,441.92

Fees \$ 2,983.78

Transferred to Principal Portfolio \$ 3,271.57

\$ 8,697.27

INCOME CASH BALANCE 12/31/97 \$ 5,931.63

MARKET VALUE 12/31/97 \$254,075.95

The net income from the Carroll B. and Harriet S. Ross Memorial Fund is distributed at least annually to the residents of the Town of West Rutland who have encountered unexpected misfortunes by reason of sickness, accident or financial distress beyond the relief furnished by governmental agencies, as determined by a Committee of all of the clergy in the Town of West Rutland.

Any net income not distributed in any year shall be added to principal.

Respectfully submitted by,

VERMONT NATIONAL BANK

Debora E. Ritter
Trust Administrator

WEST RUTLAND PUBLIC LIBRARY

THE SIXTY-NINTH ANNUAL REPORT OF THE WEST RUTLAND PUBLIC LIBRARY

YEAR ENDING JUNE 30, 1996 TO JUNE 30, 1997

BOOKS	<u>1997</u>	<u>1996</u>
IN THE LIBRARY JUNE 30, 1996		7,741
NUMBER OF BOOKS ACQUIRED	508	160
NUMBER OF BOOKS DISCARDED	109	258
NUMBER OF BOOKS IN THE LIBRARY JUNE 30, 1997	8,042	

CIRCULATION OF BOOKS AND PERIODICALS

	<u>7/1/96-12/31/96</u>	<u>1/1/97-6/30/97</u>
ADULT	2,546	2,547
JUVENILE	1,417	1,302
LARGEST DAILY CIRCULATION	64	72
SMALLEST DAILY CIRCULATION	7	2
AVERAGE DAILY CIRCULATION	26	25
NUMBER OF REGISTRATIONS	65	60
NUMBER OF DAYS OPEN	149	149
NUMBER OF PERIODICALS SUBSCRIBED TO	32	32
NUMBER OF VIDEOS	32	32
NUMBER OF BOOKS BORROWED FROM THE REGIONAL LIBRARY	513	265

THE COMMUNITY ROOMS WERE USED 75 TIMES DURING THE YEAR BY VARIOUS CLUBS AND PRIVATE PARTIES.

THE COMMUNITY ROOMS ARE AVAILABLE FOR PUBLIC USE BY CONTACTING THE LIBRARIAN.

LIBRARY HOURS ARE: MON-FRI 1:30-5:00--TUES, WED, TH 1:30-7:00--SAT - 9:00-12:00

MARY WHITE, LIBRARIAN

West Rutland Free Library Corp.
Statement of Receipts and Disbursements
For the Year Ended December 31, 1997

Receipts:	<u>Unrestricted</u>	<u>Restricted</u>
Town of West Rutland - Taxes	\$15,750	
Minnie Proctor Trust Fund - Interest	7,000	
Other Interest Income	5,353	
Community Room and Other Contributions	1,110	
Miscellaneous	<u>94</u>	
Total Receipts	29,307	
Less Expenses (See Schedule)	<u>(35,149)</u>	
Expenses in Excess of Receipts	(5,842)	
Capital Improvements	(3,025)	
Equipment Purchased	<u>(419)</u>	
Transfer of Restricted Funds	<u>8,000</u>	<u>(8,000)</u>
Decrease in Fund Balance	(1,286)	(8,000)
Fund Balance - Beginning	<u>2,631</u>	<u>114,595</u>
Fund Balance - Ending	<u><u>1,345</u></u>	<u><u>106,595</u></u>
Account Balances:		
Checking	940	
Savings	128	
Money Market	<u>277</u>	<u>106,595</u>
Total Balances	<u><u>\$1,345</u></u>	<u><u>\$106,595</u></u>
Restricted Fund Balance Summary:		
Permanently Restricted - Nonexpendable		32,333
Restricted for Books and Capital Expenses		<u>74,262</u>
Total Restricted Funds		<u><u>\$106,595</u></u>

West Rutland Free Library Corp
Schedule of Expenses
For the Year Ended December 31, 1997

Salaries and Wages	\$19,789
Payroll Taxes	1,514
Adult Books	1,995
Juvenile Books	1,699
Magazines	1,019
Maintenance and Repairs	1,949
Heating Oil	1,415
Electricity	1,461
Insurance	1,292
Telephone	617
Sundries	605
Computer Maintenance	412
Office Supplies and Postage	405
Other Expenses	360
Sewer Fee	225
Water Rent	192
Dues and Advertising	106
Safe Deposit Box and Post Office Box	50
Bank Service Charges	44
	<hr/>
Total Expenses	<u>\$35,149</u>

WEST RUTLAND PLANNING COMMISSION

The Planning Commission spent most of their time on commercial projects this year. The Board saw the building of the new Rite Aid store, the building of Northern Petroleum, a new business in the Industrial park, the relocation of Casella Waste Management, hauling division and recyclable division to the F. P. Elnicki property off Clarendon Avenue and a new commercial addition to Vermont Juvenile Manufacturing on Sheldon Avenue.

The Board held 17 meetings last year. At these meetings they had 2 Site Plan Approval public hearings, 4 Subdivision Plat Approvals public hearings and 8 minor site plan hearings.

Frank Gorham retired from the Planning Commission after seven years with the Board. He was enthusiastic member, chairperson of the Board for a year and always kept the Board activities down to earth. Thank you Frank, for giving your time to the Town!

The Planning Commission meetings are open to the public and we encourage public input. Right now there are four open seats on the Planning Commission. If anyone is interested, in filling these vacancies, please contact the Town Clerk's Office for details on time of meetings and Board responsibilities.

Robert Frazier, Chairman
Ralph Johnson, Vice Chairman
Gregory Cox
Darby Gorham
Tony Tumielewicz

ZONING ADMINISTRATRIX'S REPORT

The breakdown of 1997 processed zoning permits are as follows:

1	Single Family Home	4	Subdivisions
2	Commercial Additions	8	Signs
2	Residential Garages	7	Decks/Covered Porches
1	Mobile Home	3	Fence
4	Farm Stands	2	Residential Additions
2	Change of Use	1	Home Occupation
1	Demolition	2	Miscellaneous
1	Commercial Project		

This year was another strong year for commercial development. Northern Petroleum constructed a 10,000 square foot building in the Industrial Park. The new Rite Aid store was completed which was a wonderful architectural addition to north side of Main Street. The Family Dollar Store filled Rite Aid's vacancy in the Westway Mall.

For your zoning information, a zoning permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of the building or land. The Town also has Certificate of Occupancy on all zoning permits since 3/7/89.

There has been a lot of news on the Supreme Court Decision *Bianchi v. Lorenz*. The Court found that an encumbrance exists when the seller can determine from municipal records that the property is in violation of local zoning law at the time of conveyance and violation substantially impairs the purchaser's use and enjoyment of the property. In other words if your zoning permit calls for a Certificate of Occupancy and it was never obtained, your property title has an encumbrance on it. The same goes for on-site sewage systems permits. If your system was installed after 1/24/84 and never was inspected by the Town or its agent, your property title will have an encumbrance.

If you have any questions on zoning or the *Bianchi Case*, please feel free to call me at 438-2204. My office hours are 8AM to 4:30 PM or by appointment.

Respectfully submitted,
Jayne L. Pratt
Zoning Administratrix

WEST RUTLAND DOG REPORT

1/1/97 TO 12/30/97

	TAGS	FEES	STATE	LATE	TOTAL
Male (N)	\$113	\$452	\$113	\$54	\$619
Female (S)	150	600	150	50	800
Male	46	364	46	46	456
Female	14	112	14	8	134
Kennel	0	10	1	0	11
Breeding	15	60	2	0	62

338 tags issued for total collected of \$2082 and remitted to the Town Treasurer.

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st, licensed it and shall pay \$5.00 for each neutered male or spayed female dog and \$9.00 for each unneutered dog.

To license a dog the owner/keeper shall give the Town Clerk, a certificate signed by a licensed Veterinarian stating the dog has a current approved vaccination against rabies.

Don't forget the Spring Rabies Clinic for dogs and cats. It will be March 14th and Dr. Carini will be the Veterinarian. The cost will be \$7.00 per animal.

Dog licenses will be sold at the Clinic as well as at the March election.

DOG TAGS ARE AVAILABLE NOW. PLEASE COME IN AND AVOID THE APRIL 1ST RUSH.

Respectfully submitted,
Jayne L. Pratt CVC
TOWN CLERK

RABIES ALERT

Rabies is a disease that can kill animals and people.



*** Vermont law requires rabies shots for all CATS and DOGS.**
*** Rabies shots help protect pets and pet owners from rabies.**
*** Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.**

Questions? Call the Vermont Rabies Hotline
1-800-4-RABIES (472-2437)

Vermont Department of Health - Health Surveillance Division
 225 State St., Burlington, VT 05402 • 802-226-6600 or 1-800-448-1278

VITAL STATISTICS

	1997	1996	1995	1994	1993
BIRTHS	19	18	22	20	31
DEATHS	30	25	17	16	28
MARRIAGES	20	15	24	22	30

Due to the Town's liability exposure and the possible use of information fraudulently, the Vermont Department of Health has recommended against printing the names in the Vital Statistics section of the Town Report.

Respectfully submitted,

Jayne L. Pratt, CVC
TOWN CLERK



*town of
West Rutland*

CONSTABLES REPORT 1998

West Rutland Police Officers continued to provide part time law enforcement to the community of West Rutland.

Our community is entering it's second year of a three year contract with the Rutland County Sheriff's Dept. to provide 20 hours of coverage per week. This has greatly assisted our Constable and Special Officers with their full time work schedule to better serve the residents with law enforcement needs.

We would like to thank the Board of Selectpersons for their support of our efforts this past year.

Respectfully submitted

Jamie Rajda First Constable
Robert Geryk Special Officer
Linda Elrick Special Officer



P.O. Box 303
79 CENTER STREET
RUTLAND, VERMONT 05702-0303
802-775-8002

Sheriff R. J. Elrick

1997

SHERIFF'S REPORT

It doesn't seem possible. Nearly eighteen months have passed since my first day as Sheriff of Rutland County! Each day continues to be exciting and bring continued growth for the Department and the wide range of services that we provide to our communities. During the past year, we have increased in size and in the number of different services we provide. Our full-time staff has nearly doubled since July of 1996. In September of 1997, we went "on-line" with the State of Vermont for CAD (Computer-Aided Dispatching) and records management. November of 1997 saw the graduation of two new full-time Deputies from the Vermont Police Academy after 13 weeks of basic training.

Another new member has also joined our ranks. K-9 "Shultz" is a German Shepard and has recently been trained and certified in drug detection. In February of 1998, K-9 "Shultz" and his handler, Deputy Frank Wilk, will return to training and be certified as a K-9 patrol team, capable of building searches, trailing and tracking, and handler protection.

I am indebted to the members of the Department for their support and dedication. They have shown a tremendous degree of professionalism and have each been committed to the continued delivery of policing services throughout the County. I am extremely proud of the Department and our accomplishments to date. Not a day passes where I fail to receive a comment of praise or complimentary remarks from someone about the types and level of service that we provide. The efforts of the entire department toward growth and greater visibility are paying off! We are proving that we can achieve greater efficiency and effectiveness without a great deal more money. The personnel of this department are its greatest resource! And for their superior efforts, I say "Thank You".

Much of our success to date can be attributed to combined efforts to meet and exceed the goals established by our mission statement:

"PROTECTING OUR FUTURE"

MISSION STATEMENT

The community is our customer. We will remember that every contact between a member of the community and a member of the Sheriff's Department is where community opinion begins.

Our business is service. The only way we can improve our business is to improve our service. We must be constantly willing to learn, modify and adapt our way of thinking to societal changes. We are willing to examine what we do and to risk change necessary for potential improvement.

The Rutland County Sheriff's Department has achieved its reputation as a professional, full service law enforcement agency because of its hard work to earn the trust of the communities we serve. We will safeguard that trust and shall keep our oath of office. Whether on or off duty, we shall conduct ourselves in a manner that satisfies or exceeds the highest degree of ethical standards. We will protect the rights of all citizens.

Employees deserve a decent working environment; one in which relationships are characterized by mutual respect and dignity. We will listen to one another, act fairly, and talk straight. We will encourage each other to contribute and grow to our fullest potential. We will work together as a team and appreciate the contributions of all.

Employees will be empowered at all levels to engage in problem identification and problem solving, resulting in quality service decisions. Together, our team of professionals will strive to attain common goals and improve the quality of life for those we serve.



At the present time, a Sheriff and two full-time Deputies (State employees) staff your Sheriff's Department. In addition, our office staff consists of an Office Manager, a Bookkeeper, and an Assistant Secretary/Dispatcher. The County funds two of these positions and the Department funds the third. The remainder of the Department consists of twenty-six (26) Deputies (8 full-time and 18 part-time) who are all employees of the Department. The Department funds four of the full-time Deputies in part (75%) by a federal grant and in part (25%) with other local monies. Three of these grant-funded positions have been added during the past year. We have expanded our coverage and have Deputies on-duty seven days a week, between 6:00AM and 12 Midnight.

The Department continues to provide court officers in Superior, District, Family, Probate, Magistrate, and Small Claims courts. At the present time, the Department provides general law enforcement to four towns, the Green Mountain National Forest, and the

Diamond Run Mall, on a contract basis, in addition to county-wide patrols. The Department also contracts with private organizations to provide such services as traffic control, wide load and security escorts, and general security and enforcement. We continue to bear primary responsibility for prisoner transportation in Rutland County, including prisoners, juveniles and mental patients. The service of civil process continues to place increasing demands on the Department.

During the past year, the Department began a countywide snowmobile enforcement patrol, with equipment funded by a federal grant and salaries funded primarily by the Department. In the coming year, we will provide snowmobile enforcement under a contract with the Rutland County VAST organization. Members of the Department will also be providing snowmobile safety courses at various times and locations.

Perhaps the greatest visible change in our operation is our departmental commitment to a community policing philosophy. Our approach in effecting this change requires involvement from personnel at all levels within the Department and from the communities we serve. As our mission statement indicates, our personnel have been empowered to identify and solve problems in your community with your assistance. I have made it a priority for the Department to become very visible and active in each community. We offer a variety of programs tailored to the needs of different communities, groups, and organizations.

The past year has seen the Department quite active in schools and community activities. We have been actively teaching the D.A.R.E.® (Drug Abuse Resistance Education) program to elementary aged children in Shrewsbury, Clarendon, Pawlet, and Chittenden. In the coming year, I hope to have a Deputy trained and certified to offer the GREAT® program as well. This program increases awareness of the consequences of gang affiliation and provides alternatives to gang activity. The combination of D.A.R.E.® and GREAT® will better prepare our youth to deal with the pressures and temptations to become involved in illegal and dangerous acts.

A myriad of other programs have been developed and delivered throughout the County to educate all ages on prevention techniques. A fatal accident education program is available to schools and organizations. We have begun to offer visits to home and professional daycare locations to interact with pre-school age children, addressing such topics as person and home safety. Deputies have been active in the "Rutland Reads" program where they have spent time in schools, reading to children and creating a greater bond and trust between the child and the uniform.

Rutland County enjoyed its first "Citizen's Police Academy" during the year. Twenty-four graduates attended classes at the Police Academy in Pittsford, designed as an orientation to policing. The class met for four hours a week over an eight-week period. Officers from most police and criminal justice agencies in the County participated in this joint effort to better acquaint the public with the roles and responsibilities associated with policing. The program was a terrific success and will be repeated during the coming year.

October of 1997 was the month when Rutland County police agencies came together and signed an agreement to work in partnership to better protect and educate our senior population. The TRIAD® program is a nationally known effort and is now working to identify the specific needs of seniors in our communities. Once the survey is complete, programs and plans will be developed and implemented to address those needs. Typical programs include telephone fraud prevention classes, home safety inspections, and daily phone checks on those living alone, to name a few.

The Rutland County Sheriff's Department is committed, as a full service law enforcement agency, to meeting the needs of our county residents, albeit enforcement, education, or prevention. On behalf of the Department, I extend a sincere note of thanks to the many agencies and organizations throughout the County who have come forward in partnership to work with us and make Rutland County a safer place! I encourage you to call my office or stop in with any questions, suggestions, or needs you might have throughout the year. We need your support as we continue in our pledge of "Protecting Our Future"!

R. J. Elrick
Rutland County Sheriff

RUTLAND CENTRAL SUPERVISORY UNION

Annual Report

Since I recently announced that this will be my last year as Superintendent of the RCSU, this will be my final report to you. This opportunity to lead and manage the RCSU over the past four years is a privilege and I hope the RCSU is stronger for it. The leadership in the schools is in strong hands. Jack Kaldy has provided good leadership in Proctor Elementary for 17 years. In three years, Carol Fritz in West Rutland has shown what high energy, intelligence and innovation can do. Finally, we have new leadership in Rutland Town and at Proctor High. Tom Polisenio and Tony Krulikowski, in only four months, have proven to me the wisdom of their selection and already have added value to their schools.

I know what value is given to the RCSU by the small staff of the Central Office. They are hard-working, creative, and cost-effective in the performance of their duties. Our business manager, Kathie Bryant's rich experience and institutional memory cannot be measured. Madelyn Crudo-Burke joined our team recently as Director of Student Educational Services. Her energy and experience already is having an impact, both in keeping a good program going and in new initiatives. Nancy Courcelle, Shirley Molnar, Sylvia Curtis and Pam Jonah keep this 10+ million dollar system going by quality support for all the business, personnel, and community relations work that are an important part of public education.

Departure for me to semi-retirement, while relished, still has regrets. Mine is that I will not be able to participate in meeting the challenges for improved student growth that are the most significant features of Act 60. While the wrenching debate about how we pay taxes to provide the equal opportunity requirement of the *Brigham decision* captures the headlines, it is the educational parts of Act 60 that hold the real promise for our children.

These provisions set high standards and common sense strategies. They provide a worthy vision and a system of accountability for teachers, administrators and boards that the public is asking for. The standards are contained in the Vermont Framework. If its standards come alive as goals in our schools, parents and the community will know what their children will seek to know and be able to do at every stage of their development. The Vermont Assessment Program, combined with effective testing, should allow our educators to measure accurately our progress in meeting these standards.

While Act 60 may provide that all communities have an equal financial capacity to meet its vision, it is local communities, boards, and educators that have to do the job. While the education part of Act 60 provides a framework, only we can create equal education opportunity. In my opinion, control of education is still where it ought to be. With all of us. I believe we have the tools and we can shape education the way we want to. Without question, we will have to rethink how we allocate our time and money, and perhaps provide a little more money.

If you said to me, "OK, Webster, what are we talking about?", I would speculate that over time, with flexibility in our school schedule, greater flexibility in teacher contracts, and perhaps 1% more dollars in our budgets for the assessment program, curriculum, and teacher training, we could make real progress. We are fortunate that in the past few years we took actions which give

us a jump start. For example , West Rutland and Rutland Town have adopted strategic plans which are already producing results, and Proctor will do this the week after I write this report.

Thank you for your support during my tenure. I look forward to the next few months and hope that you stay involved. That is perhaps the most important ingredient for success.

Respectfully submitted,

Donald V. Webster, Superintendent

RUTLAND CENTRAL SUPERVISORY UNION
Proposed 1998/99 Budget

	1996/97 Actual	1997/98 Budget	Estimated Total	1998/99 Proposed	\$ Change	% Change
General Administration						
<u>Wages</u>						
Superintendent	69,659	71,028	69,659	70,000	(1,028)	-1.45%
Admin. Assist.	24,609	25,286	25,286	25,919	633	2.50%
Secretary	9,635	10,119	10,119	10,372	253	2.50%
Custodian	3,604	2,700	2,700	2,912	212	7.85%
S.U. Secretary	0	58	148	210	152	262.07%
S.U. Treasurer	656	676	676	693	17	2.51%
<u>Benefits</u>						
Group Health	4,371	4,198	4,197	4,490	292	6.96%
FICA	7,781	8,405	8,307	8,403	(2)	-0.02%
Life	312	328	312	312	(16)	-4.88%
Retirement	1,930	1,983	1,983	2,032	49	2.48%
Worker's Comp.	312	484	484	565	81	16.74%
Unemployment	130	50	48	95	45	90.00%
Continuing Ed.	0	750	750	750	0	0.00%
Disability Ins.	392	410	395	396	(14)	-3.41%
Section 125	0	0	0	180	180	ERR
<u>Purchased Service & Supplies</u>						
Audit	3,725	3,975	3,725	3,975	0	0.00%
Legal Fees	275	400	400	400	0	0.00%
EPIC	2,268	1,000	1,000	1,000	0	0.00%
Repair & Maint.	2,287	2,535	2,814	3,000	465	18.34%
Rent & Utilities	30,000	30,000	30,000	30,000	0	0.00%
Travel	1,225	1,500	1,500	1,500	0	0.00%
Conferences	1,796	2,000	2,000	2,000	0	0.00%
Insurance	520	720	710	750	30	4.17%
Box Rent & Postage	2,792	2,500	2,500	2,700	200	8.00%
Telephone	4,745	4,200	4,200	4,700	500	11.90%
Advertising	92	0	0	0	0	ERR
Copy Paper	623	800	800	800	0	0.00%
Printed Stationary	0	400	530	400	0	0.00%
Office Supplies	4,493	4,500	4,500	4,600	100	2.22%
Computer Supplies	1,437	1,500	1,500	1,500	0	0.00%
Subscriptions	224	250	382	250	0	0.00%
Equipment Replace.	679	1,250	1,250	1,250	0	0.00%
New Furniture	1,258	0	0	0	0	ERR
Dues	2,987	3,200	3,200	3,200	0	0.00%
Supt. Search	0	0	5,300	0	0	ERR
Contingency	45	664	664	650	(14)	-2.11%
Total Gen. Admin.	184,863	187,869	192,039	190,004	2,135	1.14%
Fiscal Service						
<u>Wages</u>						
Business Manager	45,000	46,350	46,350	47,509	1,159	2.50%
Bookkeeper	17,816	18,699	18,699	19,167	468	2.50%
Clerk	16,256	16,640	16,640	17,056	416	2.50%

RUTLAND CENTRAL SUPERVISORY UNION
Proposed 1998/99 Budget

	1996/97 Actual	1997/98 Budget	Estimated Total	1998/99 Proposed	\$ Change	% Change
Benefits						
Group Health	14,517	11,887	11,885	12,717	830	6.98%
FICA	6,010	6,249	6,249	6,226	(23)	-0.37%
Life	144	150	144	144	(6)	-4.00%
Retirement	4,450	3,643	3,643	4,689	1,046	28.71%
Worker's Comp.	237	368	368	419	51	13.86%
Unemployment	156	50	48	96	46	92.00%
Continuing Ed.	395	1,050	1,050	1,050	0	0.00%
Dental Insurance	1,083	1,152	1,083	1,192	40	3.47%
Disability Ins.	391	425	399	399	(26)	-6.12%
Purchased Service & Supplies						
Computer Service	4,211	4,500	4,558	4,600	100	2.22%
Travel	1,159	850	850	850	0	0.00%
Computer Lease	944	0	0	0	0	ERR
Equipment Upgrade	590	3,600	3,600	3,600	0	0.00%
Dues & Fees	225	225	325	325	100	44.44%
Total Fiscal Service	113,584	115,838	115,891	120,039	4,201	3.63%
Total RCSU Expense	298,448	303,707	307,930	310,043	6,336	2.09%
INCOME						
Regular Assessments						
Proctor-Regular	92,542	94,047	94,047	99,458	5,411	5.75%
Rutland Town	95,366	97,448	97,448	98,027	579	0.59%
West Rutland	94,406	99,222	99,222	100,560	1,338	1.35%
Other Assessments						
Proctor - PFP	1,400	1,400	1,400	1,400	0	0.00%
West Rutland-Fiscal	5,000	5,000	5,000	5,000	0	0.00%
Projects	4,150	4,000	4,000	4,000	0	0.00%
Total Assessments	292,863	301,117	301,117	308,445	7,328	2.43%
Interest	1,388	1,300	450	800	(500)	-38.46%
Misc. Income	2,053	800	800	800	0	0.00%
Total Income	296,305	303,217	302,367	310,045	6,828	2.25%
Funds To Open	5,447	500	5,572	0	(500)	-100.00%
Total Available	301,752	303,717	307,939	310,045	6,328	2.08%

NOTE:

The 1998/99 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budget until May.

The Supervisory Union Assessment for member districts is calculated on the number of certified teachers in each district. West Rutland's portion is 33.74%.

Rutland Central Supervisory Union
Local Special Education Account
Proposed Budget 1998/99

	Actual 1996/97	Budget 1997/98	Estimated Total	Proposed 1998/99	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	10,437	8,722	8,722	11,380	2,658	30.47%
Rutland Town	20,388	16,815	16,815	21,006	4,191	24.92%
West Rutland	14,174	11,467	11,467	16,537	5,070	44.21%
Total Local Assessments	44,999	37,004	37,004	48,923	11,919	32.21%
Services to other districts	2,400	0	0	0	0	
Cash to Open	12,842	10,000	12,054	0	(10,000)	-100.00%
State Funds						
IDEA-B	25,973	28,000	28,000	28,000	0	0.00%
Total Income	86,214	75,004	77,058	76,923	1,919	2.56%
EXPENSES						
Wages						
Director	46,350	47,741	47,741	48,175	434	0.91%
Secretary	9,635	10,504	10,504	10,372	(132)	-1.26%
Total Wages	55,985	58,245	58,245	58,547	302	0.52%
Group Health Ins.	8,008	7,689	7,689	8,227	538	7.00%
Social Security	4,283	4,456	4,456	4,479	23	0.52%
Group Life Ins.	66	72	72	72	0	0.00%
Dental Ins.	1,083	1,200	1,200	1,193	(7)	-0.58%
Retirement	530	588	588	581	(7)	-1.19%
Workers Compensation	167	259	259	293	34	13.13%
Unemployment	78	30	30	48	18	60.00%
Disability Insurance	219	315	315	233	(82)	-26.03%
Summer Speech Services	0	0	346	0	0	ERR
Advertising	0	0	3,302	0	0	ERR
Workshop costs	2,335	0	0	450	450	ERR
Supplies	50	0	0	450	450	ERR
Travel Allowance	454	1,100	1,100	1,100	0	0.00%
Dues & Fees	0	150	150	150	0	0.00%
Assessment for Audit & bookkeeping	900	900	900	1,100	200	22.22%
Total Expense	74,160	75,004	78,652	76,923	1,919	2.56%

NOTE:

The 1998/99 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The Local Special Education assessment is based on the amount of Mainstream Block Grant Funds generated by member districts. West Rutland's portion is 33.8% of the total assessment for 1998/99.

Rutland Central Supervisory Union
Essential Early Education
Proposed Budget 1998/99

	Actual 1996/97	Budget 1997/98	Estimated Total	Proposed Budget 1998/99	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	20,324	18,900	18,900	21,912	3,012	15.94%
Rutland Town	44,890	42,359	42,359	46,777	4,418	10.43%
West Rutland	31,753	29,741	29,741	33,340	3,599	12.10%
Total Local Assessments	96,967	91,000	91,000	102,029	11,029	12.12%
Interest Income	1,927	0	1,100	1,100	1,100	100.00%
Cash to Open	11,315	9,000	10,485	0	(9,000)	-100.00%
State Funds						
IDEA-B	8,368	8,800	8,800	8,800	0	0.00%
Total Income	118,577	108,800	111,385	111,929	3,129	2.88%
EXPENSES						
Direct Instruction:						
Wages	63,614	65,522	65,522	67,161	1,639	2.50%
Group Health Ins.	6,940	6,663	6,663	7,129	466	6.99%
Social Security	4,866	5,012	5,012	5,224	212	4.23%
Workers Compensation	191	355	355	336	(19)	-5.35%
Unemployment	104	35	35	32	(3)	-8.57%
Disability Insurance	0	240	240	0	(240)	-100.00%
Dental Insurance	1,083	1,319	1,319	1,193	(126)	-9.55%
Travel Allowance	1,431	1,900	1,900	1,900	0	0.00%
Supplies & Materials	456	400	400	400	0	0.00%
Total Direct Instruction	78,685	81,446	81,446	83,375	1,929	2.37%
Student Support - OT/PT	0	600	600	600	0	0.00%
Speech Language Service:						
Wages	18,266	19,243	13,558	19,243	0	0.00%
Group Health Ins.	5,966	1,500	2,133	2,500	1,000	66.67%
Social Security	1,343	1,472	1,430	1,472	0	0.00%
Workers Compensation	56	104	84	104	0	0.00%
Unemployment	78	35	152	35	0	0.00%
Travel Allowance	874	1,500	1,500	1,500	0	0.00%
Supplies & Materials	289.94	400	400	400	0	0.00%
Total Speech Language	26,873	24,254	19,257	25,254	1,000	4.12%
S.U. Assessment	1,500	1,500	1,500	1,500	0	0.00%
Rent	1,000	1,000	1,000	1,000	0	0.00%
Bank charges & Fees	34	0	200	200	200	ERR
Total EEE Program Expense	108,092	108,800	104,003	111,929	3,129	2.88%

NOTE:

The 1998/99 proposed budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The EEE Assessment is prorated, based on the amount of funds generated in the EEE grant received by the member towns. West Rutland's portion is 32.68% of the total assessment for 1998/99.

TEACHING PERSONNEL

The list of teachers for the school year 1997-1998 with years of experience, subjects taught, and salary is as follows:

Name	Grade or Subject	Salary 1997-1998	Years of Experience
Susan E. Austin	Grade 5	\$21,774	4
Linda W. Barker	Math	42,083	27.5
Mary E. Beaulieu	Grade 3	28,056	9
Jeffery V. Bender	Special Educator, High School	25,962	2
Edward R. Bove	Social Studies, History, Geography	23,868	4
Michael J. Caliguiri	Science	40,199	28
Thomas A. Chamberlain	Guidance (K-5)	22,795 50%	27
Dawn T. Charron	Business Subjects/Computers	27,637	11
Marie P. Coombs	Grade 1 & 2	37,896	17
Melvin D. Corey	Driver Education	\$190 per student	6
Dana L. Cray	English	21,774	4
Elizabeth Cronin	Health/Physical Education Grades 6-8	30,987	10
Dawn R. Daley	Grades 1-2	37,896	17
Daniel H. Deuel	Math	40,199	28
Carol A. Dziubek	Title I	41,246	21
Mary Fagan de Oquendo	Spanish/English	30,359	8
Carol Kish-Fritz	Principal	53,379	16
Richard J. Hart	Grade 6	28,474	7
Michelle M. Harte	Kindergarten	10,469 50%	0.8
Rosemarie R. Herbert	Grades 1-2	42,083	26
Linda T. Johnson	Science/Math	42,083	31
Shannon G. Kinsley	Music	10,469 50%	0
Kathleen P. Kulig	Associate Principal	41,360	17
Melvin C. Loomis	Science	37,687	18
Joy A. Loso	Special Educator	36,221	13
Carolyn B. Magwire	Family/Consumer Science	41,246	21
Nancy J. Malette	Elementary Special Educator	36,640	18
Janet B. Marchinkoski	Grades 3-4	42,083	29
Scott A. Maxham	Physical Education Grades 9-12	20,937	1
Charles O. McCuin	Guidance (6-12)	43,251	35
Mary P. Ojala	Kindergarten	37,058	16
Christine M. Pawlusiak	Grades 3-4	28,265	8
David L. Phillipsen	Librarian	42,083	23
Carol Protivansky	Art Grades 6-12	22,821	3
Frederic A. Remington	Social Studies	42,083	25
Karen J. St. Peter	Nurse	20,937	2
Joseph Salengo	English 7-12	42,083	33
Michael R. Slatery	Grade 5	42,083	32
Wanda Kay Spatzer	Integration Specialist	40,408	18
Antoinette K. Stickney	Physical Education Grades K-5	18,111 50%	15
Paula S. Tordonato	French	30,777	11
Kathleen A. Turgeon	Grades 1-2	31,406	13
Dawn E. Tyrrell	Instrumental Music	19,346 70%	11
Grace A. Valente	Grade 4	42,083	29
Carl T. Wener	Grade 6	42,083	25
David A. Wilson	Art - Grades K-6	12,772 50%	3

**EXTRA CURRICULAR
1997-1998**

Name	Activity	Salary
Tom Hyjek	Boys Varsity Soccer	\$1,200
Scott Gregg	7th & 8th Grade Boys Soccer	600
Robby Bidgood	5th & 6th Grade Boys Soccer	400
Ian Akin	Girls Varsity Soccer	1,200
Scott Maxham	Girls J.V. Soccer	600
Roger Bathalon	7th & 8th Grade Girls Soccer	600
Kris Pearson	5th & 6th Grade Girls Soccer	400
Matt Kramarz	Boys Varsity Basketball	1,800
Carl Serrani	J.V. Boys Basketball	0
Rick Hart	8th Grade Boys Basketball	600
Ted Sheloski	7th Grade Boys Basketball	600
Dennis Lincoln	6th Grade Boys Basketball	400
Don Dunchas	5th Grade Boys Basketball	300
Ian Akin	Girls Varsity Basketball	1,800
Randy Perry	J.V. Girls Basketball	1,000
Roger Bathalon	8th Grade Girls Basketball	600
Paul Dunchas	7th Grade Girls Basketball	400
Julie Center	6th Grade Girls Basketball	200
Lynn Reardon	5th Grade Girls Basketball	200
Linda Farley	Cheerleading	1,000
David Philipsen	Audio-Visual	750
Edward Bove	Senior Class Advisor	300
Joseph Salengo	Senior Class Advisor	300
Ian Akin	Student Council	300
Susan Austin	Drama	400
Paula Torndonato	Drama	100
Dawn Tyrell	Band	300
Shannon Kinsley	Chorus	200
Mary Margaret DeQuendo	National Honor Society	200
TBD	Baseball	
TBD	Softball	

**Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, 257 South Main Street, Rutland, Vermont 05701, or phone 775-4342.



WEST RUTLAND SCHOOL

317 MAIN STREET
WEST RUTLAND, VERMONT 05777

Principal
CAROL FRITZ

Associate Principal
KATHLEEN KULIG

January 15, 1998

TOWN REPORT

West Rutland School continues to grow academically and technologically. Students can enroll in advanced placement courses or third and fourth year French and Spanish. Students performed well on the Metropolitan Achievement Tests at grades 3, 7, 9, and 11 and achieved solid results grades 4, 8, and 10 on the New Standards Reference exams in language arts and writing. SAT scores continue to climb for those students seeking to continue their education beyond high school. A combination of financial support from the community and donations from citizens and area businesses expanded the number of computers available to students in classrooms. Both computer labs are full of students every day as they broaden their knowledge of technology. We have increased Internet access, students are creating a WEB site, and the satellite brings a class from the University of Vermont.

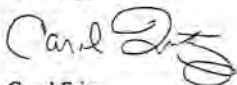
The completion of the construction and renovation project last winter was followed by a ribbon cutting ceremony on February 6, 1997. Members of the alumni association conducted tours of the new facility for community members and parents. The facility is brighter, in better repair and we are very proud. We genuinely appreciate the financial support we received from the community.

We continue to work collaboratively to plan for the future needs of students and the community. In order to proceed in an organized fashion, a strategic plan was developed by a team of teachers, administrators and parents in January and its implementation is in progress. We also are reflecting on our past practice. The staff began a self-study in the spring as a first step toward continuing our accreditation. Many hours of work reviewing curriculum and instructional practice was completed and reports were written. The final stage of the self-study requires reporting on our alignment with standards set by the New England Association of Schools and Colleges. This work will be completed in the spring of 1998.

School opened at the end of August and our teachers returned, prepared to meet the challenges presented by using the Vermont Framework of Standards and Learning Opportunities. Teacher training time was used to increase our knowledge of the standards and to develop units of instruction. The work is difficult, but will lead us to defining what all children should know and be able to demonstrate by graduation.

The year was very busy and the demands on staff and students continue to increase. The children will finish their education meeting high standards and capable of joining the community as contributing members. Hard work and commitment are the guidelines for operation at West Rutland School.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carol Fritz".

Carol Fritz
Principal

TOWN AUDITOR'S REPORT

FISCAL YEAR ENDED JUNE 30, 1997

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1997, that were presented by A.M. Peisch and Company.

We noted that the school has not maintained a record of its equipment, computers and other fixed assets. We recommend that such records be compiled and then updated on a regular basis as such equipment is bought or discarded. The records should show the date of purchase, cost, location and brief description.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

A. M. PEISCH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
—SINCE 1920—

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of Town of West Rutland, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1997, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 5, 1997 on our consideration of the Town of West Rutland, Vermont School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

September 5, 1997
Rutland, Vermont

A.M. Peisch & Company

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1997

	Governmental Fund Types	
	General Fund	Capital Project Fund
ASSETS		
Cash	\$ 6,518	\$ -0-
Accounts receivable, net	17,584	493,234
Investments	313,640	12,493
Inventory	-0-	-0-
Due from other funds	4,867	-0-
Amount to be provided for retirement of long-term debt	<u>-0-</u>	<u>-0-</u>
Total assets	<u>\$342,609</u>	<u>\$505,727</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 11,537	\$ -0-
Accrued interest	-0-	13,708
Due to other funds	-0-	-0-
Due to student organizations	-0-	-0-
Accrued payroll	194,637	-0-
Accrued payroll taxes	15,040	-0-
Unused donated commodities	-0-	-0-
Notes payable	-0-	494,653
Accrued retirement incentive	-0-	-0-
Accrued compensated absences	-0-	-0-
Bond payable	<u>-0-</u>	<u>-0-</u>
Total liabilities	<u>221,214</u>	<u>508,361</u>
COMMITMENTS AND CONTINGENT LIABILITIES		
FUND EQUITY		
Retained earnings - unreserved	-0-	-0-
Fund balances:		
Reserved for encumbrances	530	-0-
Reserved for endowments	-0-	-0-
Unreserved		
Designated for subsequent years' expenditures	-0-	-0-
Undesignated	<u>120,865</u>	<u>(2,634)</u>
Total fund equity	<u>121,395</u>	<u>(2,634)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$342,609</u>	<u>\$505,727</u>

The Notes to Financial Statements are an integral part of this statement.

Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Trust & Agency Fund	Account Group General Long Term Debt	Totals (Memorandum Only)
\$ 7,426	\$29,073	\$ -0-	\$ 43,017
2,362	-0-	-0-	513,180
-0-	-0-	-0-	326,133
9,119	-0-	-0-	9,119
-0-	-0-	-0-	4,867
<u>-0-</u>	<u>-0-</u>	<u>1,292,833</u>	<u>1,292,833</u>
<u>\$18,907</u>	<u>\$29,073</u>	<u>\$1,292,833</u>	<u>\$2,189,149</u>
\$ -0-	\$ 1,300	\$ -0-	\$ 12,837
-0-	-0-	-0-	13,708
4,867	-0-	-0-	4,867
-0-	3,625	-0-	3,625
904	-0-	-0-	195,541
69	-0-	-0-	15,109
1,722	-0-	-0-	1,722
-0-	-0-	42,741	537,394
-0-	-0-	16,000	16,000
-0-	-0-	84,092	84,092
<u>-0-</u>	<u>-0-</u>	<u>1,150,000</u>	<u>1,150,000</u>
<u>7,562</u>	<u>4,925</u>	<u>1,292,833</u>	<u>2,034,895</u>
11,345	-0-	-0-	11,345
-0-	-0-	-0-	530
-0-	22,000	-0-	22,000
-0-	2,148	-0-	2,148
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>118,231</u>
<u>11,345</u>	<u>24,148</u>	<u>-0-</u>	<u>154,254</u>
<u>\$18,907</u>	<u>\$29,073</u>	<u>\$1,292,833</u>	<u>\$2,189,149</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 For the Year Ended June 30, 1997

	Governmental General Fund	Fund Types Capital Project Fund	Fiduciary Fund Types Expendable Trust Funds	Totals (Memorandum Only)
REVENUE				
Property taxes	\$1,371,406	\$ -0-	\$ -0-	\$1,371,406
State and federal grants	1,323,742	493,234	-0-	1,816,976
Local income	291,046	15,473	164	306,683
On-behalf pension payments	<u>42,048</u>	<u>-0-</u>	<u>-0-</u>	<u>42,048</u>
Total revenue	<u>3,028,242</u>	<u>508,707</u>	<u>164</u>	<u>3,537,113</u>
EXPENDITURES				
Regular instruction	1,493,973	-0-	-0-	1,493,973
Athletics	37,959	-0-	-0-	37,959
Special Education	424,788	-0-	-0-	424,788
New Directions	17,255	-0-	-0-	17,255
Vocational instruction	74,394	-0-	-0-	74,394
School to work	8,970	-0-	-0-	8,970
Guidance services	83,322	-0-	-0-	83,322
Health services	30,606	-0-	-0-	30,606
Library and media services	70,084	-0-	-0-	70,084
General administration	113,765	-0-	-0-	113,765
School administration	172,010	-0-	-0-	172,010
Fiscal services	15,688	-0-	-0-	15,688
Building maintenance	292,071	-0-	-0-	292,071
Student transportation	44,257	-0-	-0-	44,257
Special projects	20,476	1,562,989	6,061	1,589,526
On-behalf pension payments	42,048	-0-	-0-	42,048
Debt service	<u>59,441</u>	<u>-0-</u>	<u>-0-</u>	<u>59,441</u>
Total expenditures	<u>3,001,107</u>	<u>1,562,989</u>	<u>6,061</u>	<u>4,570,157</u>
Excess (deficiency) of revenue over expenditures	<u>27,135</u>	<u>(1,054,282)</u>	<u>(5,897)</u>	<u>(1,033,044)</u>
Other financing sources (uses)				
Proceeds of debt	<u>-0-</u>	<u>1,150,000</u>	<u>-0-</u>	<u>1,150,000</u>
Total other financing sources (uses)	<u>-0-</u>	<u>1,150,000</u>	<u>-0-</u>	<u>1,150,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	27,135	95,718	(5,897)	116,956
Fund balance, beginning	<u>94,260</u>	<u>(98,352)</u>	<u>7,778</u>	<u>3,686</u>
Fund balance, ending	<u>\$ 121,395</u>	<u>(\$ 2,634)</u>	<u>\$ 1,881</u>	<u>\$ 120,642</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND

For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Property taxes	\$1,372,539	\$1,371,406	(\$ 1,133)
State and federal grants	1,281,377	1,323,742	42,365
Local income	<u>199,250</u>	<u>291,046</u>	<u>91,796</u>
Total revenue	<u>2,853,166</u>	<u>2,986,194</u>	<u>133,028</u>
EXPENDITURES			
Regular instruction	1,498,396	1,493,973	4,423
Athletics	37,246	37,959	(713)
Special Education	386,416	424,788	(38,372)
New directions	18,000	17,255	745
Vocational instruction	49,640	74,394	(24,754)
Guidance services	83,389	83,322	67
Health services	29,504	30,606	(1,102)
Library and media services	74,019	70,084	3,935
General administration	119,176	113,765	5,411
School administration	170,688	172,010	(1,322)
Fiscal services	18,450	15,688	2,762
Building maintenance	253,294	292,071	(38,777)
Student transportation	43,001	44,257	(1,256)
Debt service	63,947	59,441	4,506
School to work	8,000	8,970	(970)
Special projects	<u>-0-</u>	<u>20,476</u>	<u>(20,476)</u>
Total expenditures	<u>2,853,166</u>	<u>2,959,059</u>	<u>(105,893)</u>
Excess of revenue over expenditures	-0-	27,135	27,135
Fund Balance, beginning	<u>94,260</u>	<u>94,260</u>	<u>-0-</u>
Fund balance, ending	<u>\$ 94,260</u>	<u>\$ 121,395</u>	<u>\$ 27,135</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/
 FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 For the Year Ended June 30, 1997

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum Only)
REVENUE			
Food and milk sales	\$ 56,684	\$ -0-	\$56,684
Miscellaneous local income	<u>2,676</u>	<u>6</u>	<u>2,682</u>
Total Revenue	<u>59,360</u>	<u>6</u>	<u>59,366</u>
EXPENDITURES			
Food	59,837	-0-	59,837
Wages	42,123	-0-	42,123
Payroll taxes	3,222	-0-	3,222
Supplies	3,965	-0-	3,965
Insurance	6,103	-0-	6,103
Repairs and maintenance	1,518	-0-	1,518
Awards	-0-	2,050	2,050
Office supplies and bank charges	375	-0-	375
Travel	587	-0-	587
Equipment	<u>207</u>	<u>-0-</u>	<u>207</u>
Total expenditures	<u>117,937</u>	<u>2,050</u>	<u>119,987</u>
Income (loss) from operations	(58,577)	(2,044)	(60,621)
Non-operating revenues (expenses)			
Interest income	201	1,038	1,239
Federal grant	51,237	-0-	51,237
State of Vermont grant	2,529	-0-	2,529
Federal commodities revenue	7,646	-0-	7,646
Federal commodities expense	(7,646)	<u>-0-</u>	(7,646)
Total non-operating revenues (expenses)	<u>53,967</u>	<u>1,038</u>	<u>55,005</u>
Net income (loss)	(4,610)	(1,006)	(5,616)
Retained earnings/fund balance, beginning	<u>15,955</u>	<u>23,273</u>	<u>39,228</u>
Retained earnings/fund balance, ending	<u>\$ 11,345</u>	<u>\$22,267</u>	<u>\$33,612</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 For the Year Ended June 30, 1997

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Income (loss) from operations	(\$58,577)	(\$ 2,044)	(\$60,621)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Decrease in accounts receivable	111	-0-	111
Decrease in inventory	(2,324)	-0-	(2,324)
Increase in due to other funds	2,147	-0-	2,147
Increase in accrued payroll	(1,006)	-0-	(1,006)
Increase in accounts payable	-0-	800	800
Increase in accrued payroll taxes	(77)	-0-	(77)
Decrease in unused donated commodities	<u>1,083</u>	<u>-0-</u>	<u>1,083</u>
Net cash provided (used) by operations	<u>(58,643)</u>	<u>(1,244)</u>	<u>(59,887)</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Federal reimbursement	51,237	-0-	51,237
State reimbursement	<u>2,529</u>	<u>-0-</u>	<u>2,529</u>
Net cash provided by noncapital financing activities	<u>53,766</u>	<u>-0-</u>	<u>53,766</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>201</u>	<u>1,038</u>	<u>1,239</u>
Net cash provided by investing activities	<u>201</u>	<u>1,038</u>	<u>1,239</u>
Net increase (decrease) in cash	(4,676)	(206)	(4,882)
Cash - beginning of year	<u>12,102</u>	<u>23,773</u>	<u>35,875</u>
Cash - end of year	<u>\$ 7,426</u>	<u>\$23,567</u>	<u>\$30,993</u>

NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:

The District received federal commodities valued at \$7,646 during the fiscal year. It consumed \$6,563 of commodities during the same period.

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1- Summary of Significant Accounting Policies

The financial statements of the Town of West Rutland School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity

The Town of West Rutland School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of West Rutland.

The Town of West Rutland School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of West Rutland Elementary School, West Rutland High School and the Food Service Program.

Concentration of Risk

The West Rutland School District is a kindergarten to grade 12 public school located in the Town of West Rutland. The District receives the majority of its revenues from property taxes assessed on the Town's residents. Additionally, the District receives revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for education students residing in the surrounding communities.

Fund Accounting

The accounts of the School are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The School's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

Governmental Fund Types

General fund

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Note 1. Summary of Significant Accounting Policies (Continued)

Capital project fund

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

Proprietary Fund Type

Food service enterprise fund

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by generally accepted accounting principles.

Fiduciary Funds Types

Trust and agency funds are used to account for assets held by the School in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the School.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

Account Groups

General long-term debt account group

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Note 1. Summary of Significant Accounting Policies (Continued)

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In reporting the financial activity of its proprietary fund, the District applies all applicable GASB pronouncements as well as the FASB pronouncements issued prior to November 30, 1989 as prescribed by GASB Statement No. 20.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

Budgets and budgetary accounting

The principals, through and with the review committee, submit to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

The general fund budget does not include on behalf payments as a revenue or expense. These on behalf payments are contributions made by the State of Vermont to the state teachers' retirement system on behalf of the West Rutland's teaching employees.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contract, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year.

Cash

Cash includes amounts in demand deposits and savings accounts.

Accounts Receivable

Accounts receivable consist primarily of amounts due from the State of Vermont for hot lunch, construction aid and special education costs. The receivables are reported net of an allowance of zero.

Short-Term Interfund Receivables/Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

Investments

Investments are stated at cost, which approximates market.

Inventories

Inventory in the Food Service Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue when received and expenses when used. That portion of the inventory at June 30, 1997 which is federal commodities is also shown as a liability titled "unused donated commodities" since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

Fixed Assets

Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. Fixed assets used in the proprietary fund are required to be capitalized and depreciated in the proprietary fund. The School District, however, has not maintained a record of its general fixed assets, and accordingly, a General Fixed Assets Account Group has not been presented. Neither have fixed assets been recorded in the proprietary fund.

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future is based on assumptions concerning the probability that individual employees will become eligible.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$45 per day on 60% of the accumulated unused personal and sick days up to 200 days. The accrual as of June 30, 1997 equaled \$84,092, and is recorded in the general long term debt account group.

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Total Columns on Combined Financial Statements

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program and Unemployment Compensation Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each member assessed their proportional share of the deficit.

Retirement Incentive Plan

A retirement incentive benefit was included in the teachers contract effective from July 1, 1995 to June 30, 1998. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the Town of West Rutland, Vermont School District for a minimum of twenty years, and retires under the plan shall receive payments totaling \$32,000. This will be paid in four equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The contract also requires the District to pay a portion of the teacher's health insurance for a period of two years after retirement. The District is funding this on a pay-as-you-go basis. As of June 30, 1997, one teacher is covered under this retirement Incentive Benefit Plan. No teachers were receiving the health insurance benefit during the fiscal year ended June 30, 1997. An expense of \$42,300 was recorded during the 1996-97 fiscal year for this plan. The amount accrued as of June 30, 1997 equaled \$16,000. This amount is recorded in the general long term debt account group.

Note 2. Reconciliation of Budgetary Basis and GAAP

The accompanying statement of revenues and expenditures - budget and actual - general fund presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess of revenues under expenditures for the year ended June 30, 1997, is presented below:

	General Fund
Excess of revenues over expenditures (budgetary basis)	\$27,135
Adjustments:	
To adjust for on behalf pension revenues	42,048
To adjust for on behalf pension expenses	(42,048)
Excess of revenues over expenditures (GAAP basis)	<u>\$27,135</u>

Note 3. Public Employees' Retirement System

Municipal Employees' Retirement System

The non-teaching employees of the Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's participants are all members of Group A.

The School's required contribution to the plan during the 1996-97 school year was 4.2% of covered payroll, or \$2,972. The employee contribution rate was 3% of earnable compensation. Employee contributions for the fiscal year were \$2,123. The current payroll for all employees was \$1,809,407, while the current year covered payroll for employees under this plan equaled \$70,759.

All full-time employees of participating employers are eligible to participate in the Plan on the first day of the month following their completion of one year of service. The authority, under which the benefit provision by which employees' and employer's obligations to contribute to the plan was established, was when the Town of West Rutland, Vermont School District joined the system.

Group A members who retire at or after age 65 and have completed five years of creditable service are entitled to a retirement benefit, payable monthly for life. The retirement benefit is equal to from 1.0 percent to 1.7 percent of their final average three or five year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 50 percent of the applicable average compensation.

Vested employees may retire with a reduction of benefits upon the attainment of age 55 and the completion of five years of credited service. Disability benefits are available to totally and permanently disabled employees who have completed five years of service.

Note 3. Public Employees' Retirement System (Continued)

The following information is provided in accordance with Statement No. 5 of the Governmental Accounting Standards Board as provided by the actuary of the entire system.

June 30, 1996

Pension benefit obligation:	
Retired and terminated vested employees	\$20,983,000
Active members	
Accumulated employee contributions	
and employer-financed vested	24,706,000
Employer-financed nonvested	<u>27,712,000</u>
Total	<u>\$73,401,000</u>
Market value of assets	<u>\$88,164,000</u>
Assets in excess of pension benefit obligation	<u>\$14,763,000</u>

The pension benefit obligation is the actuarial present value of credited projected benefits and is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the Public Employees' Retirement System's (PERS) funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and among employers.

The information relating specifically to the Town of West Rutland School District's employee members of the Vermont Municipal Employees' Retirement System is unavailable because the system does not make separate measurements of assets and pension benefits obligations of individual employers. The amounts and types of debt or other securities issued by the employers and held by the system is also not available. Additional information regarding the Vermont Municipal Employees' Retirement System, including four year historical trend data which provides information about progress made in accumulating sufficient assets to pay benefits when due, is available upon request from the State of Vermont.

State Teachers' Retirement System

The teachers employed by the Town of West Rutland School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the retirement system upon employment. Group C members, who are all former Group B members and members hired after June 30, 1990, are required to contribute at a rate of 3.7% of earnable compensation.

Note 3. Public Employees' Retirement System (Continued)

The Town of West Rutland School District's Group C members contributed \$50,670 during the 1996-97 fiscal year. Vesting occurs upon reaching ten years of creditable service. The District's current year payroll for all employees totaled \$1,809,407 while its current year covered payroll for the State Teachers' Retirement Plan equaled \$1,369,470. The System's total contribution for the fiscal year 1996 was \$25,314,709. The amount of the contribution made on behalf of the West Rutland's teachers was approximately \$42,042 for the year ended June 30, 1997. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

Note 4. Cash Deposits in Financial Institutions

Bank balances of deposits at June 30, 1997 were entirely insured. Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end.

Note 5. Investments

General Fund

Investments are stated at cost. During the year, the Treasurer invested excess cash into Repurchase Agreements with the Vermont National Bank. The bank estimated ending daily cash on hand and this amount was automatically swept into a repurchase agreement.

As of June 30, 1997, there was \$313,640 invested in the repurchase agreement which had a market value of \$313,675 and a maturity date of July 1, 1997.

Collateral used in Vermont National Bank's repurchase/sweep accounts is held at the Federal Reserve Bank of Boston in the name of Vermont National Bank, in Vermont National Bank's vault or by its Trust Department. On Vermont National Bank's records and reports, the collateral is then assigned to the Town of West Rutland, Vermont School district.

No losses occurred under the repurchase agreement for the year ended June 30, 1997.

Repurchase investments are not insured by the FDIC, as they are not considered deposits. However, the underlying investments are government backed securities.

Capital Project Fund

Investments are stated at cost. During the year the treasurer invested the cash balances into the Vermont Education Investment Trust. As withdrawals are needed the funds are transferred into an account at the Howard Bank, N.A. This account maintains a zero balance at all other times.

The investment comprises of U.S. obligations backed by the full faith and credit of the United State of America, deposits secured by Federal Deposit Insurance Corp., repurchase agreements and other investments to the extent at the time not prohibited by applicable laws.

Note 5. Investments (Continued)

As of June 30, 1997 there was \$12,493 invested in the trust which had a market value of \$12,526.

No losses occurred under the investment for the year ended June 30, 1997.

Note 6. General Long Term Debt Account Group

The following is a summary of debt transactions for the Town of West Rutland School District for the year ended June 30, 1997:

	Debt payable at July 1, 1996	Debt Added	Debt Retired	Debt Payable at June 30, 1997
Accrued retirements	\$ 58,200	\$ -0-	\$42,200	\$ 16,000
Accrued sick leave	77,725	6,367	-0-	84,092
Notes payable	48,691	-0-	5,950	42,741
Capital lease	1,520	-0-	1,520	-0-
Bond payable	<u>-0-</u>	<u>1,150,000</u>	<u>-0-</u>	<u>1,150,000</u>
	<u>\$186,136</u>	<u>\$1,156,367</u>	<u>\$49,670</u>	<u>\$1,292,833</u>

Long-term debt outstanding at June 30, 1997 consisted of the following:

United States of America, Asbestos loan, Due 5/30/11,
interest at 0%, payments of \$2,500, unsecured (this
is a joint loan with another school in the same
supervisory union)

\$ 12,191

Vermont National Bank, Current Expense Note, Due 1/22/98,
but to be financed over a period not to exceed 8 years,
interest currently at 4.5%, unsecured

30,550

Accrued retirement agreements (See Note 1)

16,000

Accrued compensated absences (See Note 1)

84,092

Vermont Municipal Bond Bank, general obligation bond,
Due 12/1/16, interest due semiannually at 4 to 6.1%,
\$60,000 principal due annually on 12/1 until 12/1/06
at which time the principle payments decrease to
\$55,000 due annually on 12/1.

1,150,000

Total long-term debt

\$1,292,833

Note 6. General Long Term Debt Account Group (Continued)

Maturities of the long-term debt with scheduled payments are as follows:

Year ending June 30	
1998	\$ 101,050
1999	70,500
2000	62,500
2001	62,500
2002	62,191
Thereafter	<u>850,000</u>
Total	<u>\$1,208,741</u>

Note 7. Note Payable

Note payable in the Capital Project Fund at June 30, 1997 consisted of the following:

Grant Anticipation Note, principal and interest at 4.25% payable November 4, 1997, to be repaid with State of Vermont grant-in-aid of school construction.	\$494,653
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Note 8. Other Required Disclosures

The Capital Project Fund had a deficit fund balance at June 30, 1997 of \$2,634. This is to be liquidated by the general fund.

Note 9. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

West Rutland's non-teaching personnel who regularly work 30 hours or more per week are required to be members of the Vermont Municipal Employees Retirement System (VMERS). The District was not aware that this was a requirement for non-maintenance employees until 1997. At this time District and VMERS representatives will be meeting with the affected personnel to review the options. These include having the employees sign waivers relating to the back contributions or having both the employee and the District contribute lump-sums to "buy-in" the prior years' contributions. The District has calculated its maximum potential liability to be \$26,412. No amount has been recorded in the financial statements because the affected personnel have not chosen their options yet and therefore the actual liability is not presently determinable.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES (BUDGETARY BASIS)
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1997

	Actual	Budget	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	\$ 1,372,539	\$ 1,371,406	\$ (1,133)
Total Local Taxes	<u>1,372,539</u>	<u>1,371,406</u>	<u>(1,133)</u>
STATE AND FEDERAL AID			
General	1,063,005	1,066,926	3,921
Construction Aid	0	6,500	6,500
Driver Ed Reimb.	0	1,429	1,429
Vocational Reimbursement	13,000	13,627	627
Special Education			
Intensive Reimbursement	76,082	61,605	(14,487)
Extraordinary Reimbursement	0	39,095	39,095
Chapter 1 (R.C.S.U.)	51,000	56,903	5,903
Mainstream Block Grant	60,290	60,290	0
EEEP Grant	17,990	17,367	(623)
Total State and Federal Aid	<u>1,281,377</u>	<u>1,323,742</u>	<u>42,365</u>
LOCAL INCOME			
Tuition	175,000	193,734	18,734
Special Ed - Local Reimb.	8,640	32,565	23,925
Interest Income	7,000	16,626	9,626
Athletic Receipts	3,500	3,000	(500)
Miscellaneous Income	110	1,001	891
Health Insurance Rebate	5,000	34,249	29,249
Contributions	0	4,854	4,854
Refund of Prior Year Expense	0	5,017	5,017
Total Local Income	<u>199,250</u>	<u>291,046</u>	<u>91,796</u>
TOTAL REVENUES	<u>\$ 2,853,166</u>	<u>\$ 2,986,194</u>	<u>\$ 133,028</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REGULAR INSTRUCTION			
Salary - Teachers and Aides	\$ 1,152,684	\$ 1,123,864	\$ 28,820
Salary - Substitutes	14,340	33,772	(19,432)
Health Insurance	143,219	146,533	(3,314)
Social Security	89,348	87,623	1,725
Group Life Insurance	4,042	3,809	233
Workmen's Compensation	7,543	3,513	4,030
Unemployment Compensation	3,207	3,005	202
Continuing Education	12,312	11,233	1,079
Dental Insurance	9,451	9,418	33
Purchased Service	8,300	3,004	5,296
Repairs and Maintenance	10,600	10,882	(282)
Communications & Postage	1,250	1,254	(4)
Tuition	0	9,597	(9,597)
Tuition Overcharge Repayment	0	5,091	(5,091)
State Wards/S.E. Billback	0	5,875	(5,875)
Supplies Used in Classroom	25,050	18,657	6,393
Books and Periodicals	14,200	15,137	(937)
Audiovisual Materials	450	429	21
Manipulative	100	0	100
Computer Software	800	241	559
Machinery	600	589	11
Furniture & Fixtures	500	268	232
Other Equipment	400	179	221
Total Regular Instruction	1,498,396	1,493,973	4,423
ATHLETICS			
Salary - Coaches	16,300	16,800	(500)
Social Security	1,369	1,285	84
Workmen's Compensation	927	422	505
Unemployment Compensation	170	160	10
Special Police	400	400	0
Repairs and Maintenance	300	0	300
Athletic Insurance	700	476	224
Travel	1,000	1,012	(12)
Purchased Services - Officials	9,180	8,809	371
Supplies	5,100	5,669	(569)
Equipment	500	1,675	(1,175)
Dues and Fees	1,300	1,251	49
Total Athletics	37,246	37,959	(713)
SPECIAL EDUCATION			
Direct Services			
Salary - Teachers	114,915	132,631	(17,716)
Wages - Instruction Assistants	93,027	110,529	(17,502)
Salary - Substitutes	2,403	0	2,403

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Health Insurance	16,706	18,662	(1,956)
Social Security	16,092	18,303	(2,211)
Group Life Insurance	990	653	337
Workmen's Compensation	1,368	631	737
Unemployment Compensation	1,136	1,146	(10)
Continuing Education	1,225	5,215	(3,990)
Dental Insurance	959	1,193	(234)
Purchased Service	0	958	(958)
Tuition	30,000	17,138	12,862
Supplies	2,250	4,530	(2,280)
Books and Periodicals	765	115	650
Software	100	242	(142)
Other Equipment	2,600	7,555	(4,955)
Total Direct Services	<u>284,536</u>	<u>319,501</u>	<u>(34,965)</u>
Student Support Services			
Occupational and Physical Therapy	7,200	12,341	(5,141)
Educational & Diagnostic Services	0	1,483	(1,483)
Purchased Service - Psychological	6,000	11,194	(5,194)
Speech Language Services			
Salary -Teacher & Aide	5,531	18,983	(13,452)
Social Security	423	1,452	(1,029)
Workmen's Compensation	32	17	15
Unemployment Compensation	53	43	10
Continuing Education	750	140	610
Purchased Service-Speech	29,160	8,910	20,250
Supplies	500	0	500
Audiological Purchased Services	200	0	200
Total Student Support Services	<u>49,849</u>	<u>54,563</u>	<u>(4,714)</u>
Essential Early Education	<u>34,524</u>	<u>31,753</u>	<u>2,771</u>
Administrative			
Administrative Assessment	16,007	14,174	1,833
Inservice Training	500	0	500
Student Transportation	1,000	4,797	(3,797)
Total Administration	<u>17,507</u>	<u>18,971</u>	<u>(1,464)</u>
Total Special Education	<u>386,416</u>	<u>424,788</u>	<u>(38,372)</u>
VOCATIONAL EDUCATION			
Tuition	<u>49,640</u>	<u>74,394</u>	<u>(24,754)</u>
SCHOOL TO WORK			
Student Support	<u>8,000</u>	<u>8,970</u>	<u>(970)</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
NEW DIRECTIONS			
Assessment	18,000	17,255	745
GUIDANCE SERVICES			
Salary - Guidance	63,198	66,003	(2,805)
Health Insurance	8,563	8,560	3
Social Security	4,835	5,049	(214)
Group Life Insurance	259	221	38
Workmen's Compensation	411	190	221
Unemployment Compensation	175	199	(24)
Continuing Education	700	720	(20)
Dental Insurance	548	596	(48)
Academic Testing	2,800	440	2,360
Travel	150	89	61
Supplies	300	292	8
Books and Periodicals	500	201	299
Computer Software	600	600	0
Dues and Fees	350	162	188
Total Guidance Services	83,389	83,322	67
HEALTH SERVICES			
Salary - Nurse	20,249	20,249	0
Salary - Substitute	225	468	(243)
Health Insurance	5,639	5,639	0
Social Security	1,566	1,570	(4)
Group Life Insurance	110	110	0
Workmen's Compensation	133	61	72
Unemployment Compensation	78	77	1
Continuing Education	350	1,403	(1,053)
Dental Insurance	274	298	(24)
Repairs and Maintenance	100	0	100
Supplies	700	715	(15)
Books & Periodicals	30	16	14
Audiovisual	50	0	50
Total Health Services	29,504	30,606	(1,102)
LIBRARY AND MEDIA SERVICES			
Salary - Library Service	49,041	49,036	5
Salary - Substitute	225	59	166
Health Insurance	4,191	4,189	2
Social Security	3,769	3,732	37
Group Life Insurance	165	166	(1)
Workmen's Compensation	320	148	172
Unemployment Compensation	154	636	(482)
Continuing Education	350	194	156
Dental Insurance	274	298	(24)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Repairs and Maintenance	1,000	1,281	(281)
Rentals & Leases	1,980	1,741	239
Travel	50	50	0
Supplies	1,200	165	1,035
Books and Periodicals	6,300	3,880	2,420
Audiovisual Materials	2,000	862	1,138
Computer Software	3,000	3,647	(647)
Total Library & Media Service	74,019	70,084	3,935
GENERAL ADMINISTRATION			
Salary - School Board	4,200	4,200	0
Salary - Board Secretary	750	623	127
Social Security	379	367	12
Workmen's Compensation	32	15	17
Unemployment Insurance	47	44	3
Purchased Services-Election Service	2,050	767	1,283
Legal Services	1,500	2,135	(635)
Audit	3,975	3,725	250
Supervisory Union Fee	95,650	94,405	1,245
Liability Insurance	1,000	979	21
Advertising	4,300	2,252	2,048
Travel	225	40	185
Supplies	478	2,201	(1,723)
Annual Report	700	617	83
Election Supplies	1,700	195	1,505
Dues and Fees	1,200	1,150	50
Contingency	990	50	940
Total General Administration	119,176	113,765	5,411
SCHOOL ADMINISTRATION			
Salary - Administration	122,852	123,039	(187)
Salary - Substitute	1,500	554	946
Health Insurance	15,420	15,417	3
Social Security	9,513	9,455	58
Group Life Insurance	315	304	11
Workmen's Compensation	808	373	435
Unemployment Compensation	295	293	2
Continuing Education	2,850	2,344	506
Dental Insurance	1,935	1,649	286
Repairs & Maintenance	0	64	(64)
Telephone and Postage	6,500	9,346	(2,846)
Printing & Binding	500	603	(103)
Graduation Expense	1,000	1,258	(258)
Travel	1,000	0	1,000
Supplies	4,000	5,100	(1,100)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Dues and Fees	2,200	2,211	(11)
Total School Administration	170,686	172,010	(1,322)
FISCAL SERVICES			
Purchased Service - Bookkeeper	5,000	5,000	0
Supplies	1,200	708	492
Bank Charges and Fees	250	143	107
Interest	12,000	9,837	2,163
Total Fiscal Services	18,450	15,688	2,762
BUILDING MAINTENANCE			
Salary - Custodians	76,908	82,681	(5,773)
Health Insurance	15,980	16,081	(101)
Social Security	5,883	6,354	(471)
Group Life Insurance	220	221	(1)
Employee's Retirement	2,848	2,972	(124)
Workmen's Compensation	3,983	3,879	104
Unemployment Insurance	376	372	4
Grounds Maintenance	4,000	3,240	760
Water & Sewer	6,335	6,313	22
Refuse Removal	8,000	7,665	335
Snow Plowing Services	4,000	2,095	1,905
Repairs and Maintenance	17,250	32,711	(15,461)
Property and Liability Insurance	4,011	3,374	637
Travel	100	100	0
Supplies	22,000	22,289	(289)
Electricity	45,200	56,566	(11,366)
Fuel Oil	35,000	38,775	(3,775)
Equipment	1,200	6,383	(5,183)
Total Building Maintenance	253,294	292,071	(38,777)
PUPIL TRANSPORTATION			
Salary - Drivers	21,080	23,201	(2,121)
Salary-Crossing Guard	1,645	967	678
Social Security	1,738	1,829	(91)
Group Life Insurance	46	41	5
Workmen's Compensation	1,671	1,671	0
Unemployment Insurance	148	168	(20)
Repairs and Maintenance	8,000	6,084	1,916
Bus Insurance	5,173	3,599	1,574
Supplies and Fuel	3,500	4,055	(555)
Vehicle	0	2,642	(2,642)
Total Pupil Transportation	43,001	44,257	(1,256)
SPECIAL PROJECTS			
Furniture & Fixtures	0	20,476	(20,476)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1997

(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
DEBT SERVICE			
Asbestos Loan	2,500	2,500	0
School Addition	61,447	51,986	9,461
Roof & Doors	<u>0</u>	<u>4,955</u>	<u>(4,955)</u>
	63,947	59,441	4,506
 TOTAL EXPENDITURES	 <u>\$ 2,853,166</u>	 <u>\$ 2,959,059</u>	 <u>\$ (105,893)</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
NONEXPENDABLE TRUST FUNDS
JUNE 30, 1997

	Harold Carl Anderson Memorial Scholarship Fund	Dr. & Mrs. Frank Smolinski Scholarship Fund	Totals (Memorandum Only)
ASSETS			
Cash	\$ 23,567	\$ 0	\$ 23,567
Total Assets	<u>\$ 23,567</u>	<u>\$ 0</u>	<u>\$ 23,567</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 1,300	\$ 0	\$ 1,300
FUND BALANCE			
Reserved	22,000	0	22,000
Unreserved-Designated	<u>267</u>	<u>0</u>	<u>267</u>
Total Fund Balances	22,267	0	22,267
Total Liabilities and Fund Balances	<u>\$ 23,567</u>	<u>\$ 0</u>	<u>\$ 23,567</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1997

	Harold Carl Anderson Memorial Scholarship Fund	Dr. & Mrs. Frank Smolinski Scholarship Fund	Total (Memorandum Only)
REVENUES			
Interest Earned	\$ 1,035	\$ 3	\$ 1,038
Contributions	0	6	6
Total Revenues	<u>1,035</u>	<u>9</u>	<u>1,044</u>
EXPENSES			
Awards	1,800	250	2,050
Bank Charges	0	0	0
Total Expenses	<u>1,800</u>	<u>250</u>	<u>2,050</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSES	<u>(765)</u>	<u>(241)</u>	<u>(1,006)</u>
FUND BALANCE - BEGINNING OF YEAR	23,032	241	23,273
FUND BALANCE - END OF YEAR	<u>\$ 22,267</u>	<u>\$ 0</u>	<u>\$ 22,267</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF ACTIVITY
STUDENT ACTIVITY FUND
YEAR ENDED JUNE 30, 1997

	07/01/96 Balance	Receipts	Expenses	06/30/97 Balance
Athletic Account	\$ 478	\$ 1,154	\$ 1,459	\$ 173
Band & Chorus	856	717	1,236	337
Linda Barker	0	6	0	6
Caliguiri/Magwire	0	603	404	199
Cheerleaders	0	609	352	257
Class of 1995	223	0	0	223
Computer Discs	55	0	0	55
CSC Account	571	0	0	571
Chamberlain Class	90	0	0	90
GMTI	132	0	0	132
Library - Book Fair	71	3,700	3,771	0
Lock Account	413	339	200	552
Math	0	750	745	5
Mediation Symposium	322	930	1,252	0
National Honor Society	2	0	0	2
Principal's Account	20	2,781	2,405	396
Ski Club	50	0	0	50
Science/Math	350	0	0	350
School Pictures	332	2,049	2,077	304
Scholarships	0	1,600	1,600	0
Stickney/Protivansky	0	362	362	0
Student Council	681	0	347	334
Year Book	0	5,550	5,961	(411)
Total	<u>\$ 4,646</u>	<u>\$ 21,150</u>	<u>\$ 22,171</u>	<u>\$ 3,625</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
BALANCE SHEET
EXPENDABLE TRUST FUND
JUNE 30, 1997

	Capital Construction
ASSETS	
Cash	\$ 1,881
Total Assets	<u>\$ 1,881</u>
LIABILITIES	\$ 0
FUND BALANCE	1,881
Total Liabilities and Fund Balance	<u>\$ 1,881</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - EXPENDABLE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 1997

	Capital Construction
INCOME	
Interest	\$ 164
Total Income	<u> 164</u>
EXPENDITURES	
Capital projects	6,061
Excess of revenue over (under) expenditures	<u> (5,897)</u>
Beginning fund balance	<u> 7,778</u>
Ending fund balance	<u><u> \$ 1,881</u></u>



West Rutland Fire Department

P.O. Box 206

West Rutland, VT 05777

1997 Annual Report of the Fire Chief

The West Rutland Fire Department responded to the following alarms in 1997:

4	Residential Smoke Conditions
4	Hazardous Material Incidents
2	Structure Fires
11	Fire Alarm or Carbon Monoxide Detector Activations
4	Mutual Aid Given to Another Department
4	Grass, Brush, and Swamp Fires
11	Motor Vehicle Accidents
2	Chimney Fires
1	Electrical Fire
2	Controlled Burns
5	Motor Vehicle Fires
2	False Alarms
2	Rescue Assist

In all, our volunteers spent 333 man hours on the scene of emergency calls in 1997. In addition to the above alarms, we continued training by holding 28 departmental drills totalling 733 man hours. Our firefighters also attended various state and regional fire schools, 12 departmental meetings, and served as an honor guard for past firefighters of our town and surrounding areas. Our volunteers provided over 1500 hours of service to the community in 1997.

The variety services that are provided by our fire department have changed dramatically through the years and those changes have created a need for more specialized training to deal with a broader range of emergencies. We continued to emphasize the importance of firefighter training by conducting weekly training sessions from May through September in addition to our regular monthly drills. It is through intense training and continuing education that we are able to provide the best in emergency services to our community.

In the past year, we have focused on renovating the apparatus bays of the fire station. The much needed repair work was completed during the fall and involved working closely with many people within the town. We would like to thank Ed Fabian for assisting us with housing of the apparatus during the renovation; Bob Parkman, general contractor; Ted Wenta, electrician; Stan Wos and Harry Kirber & Sons, painting; Drake Jones, dry walling; and all of the department members for their extra time and effort during this project.

"We still make house calls"

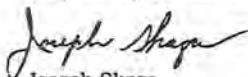
This year's Firefighter of the Year Award was presented to Jeff Lacz. Firefighter Chris Jakubiak and Second Assistant Chief Tom Lacz were presented awards for 10 years of service to the department. Chief Joseph Skaza was presented an award for 25 years of service to the department. We would also like to thank Jim Mumford, Jr. and Randy Dorr, who retired from the department this year, for their years of dedicated service.

I would like to thank the townspeople for their continued support throughout the years

Present members in order of seniority are:

1972	Joseph Skaza	Chief
1978	Steve Czachor	
1984	Larry Smith	First Assistant Chief
1987	Thomas Lacz	Second Assistant Chief
1987	Chris Jakubiak	
1988	David Jasmin	
1989	Richard Pietryka	
1990	John Loso	
1991	Pete Guay	
1993	Jeff Lacz	
1993	Michael Skaza	Clerk/Treasurer
1996	Kevin Blanchard	
1996	Lori Lyons	
1997	Michelle Mooney	
1997	Brian Notte	
1997	Kevin Hughes	

Respectfully Submitted,


Joseph Skaza
Chief

"Fire won't wait. . . plan your escape!"
To Report a Fire Call 775-0001

WEST RUTLAND FIRE DEPARTMENT BUDGET		FY96/97 BUDGET	FY 96/97 SPENT	FY97/98 BUDGET	FY98/99 BUDGET
4510	FIRE DEPARTMENT - BUDGET	\$46,350.00		\$46,350.00	\$46,350.00
4510-10	SALARIES	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
4510-20	OFFICE SUPPLIES	\$400.00	\$180.23	\$400.00	\$400.00
4510-23	EXPENDABLE TOOLS	\$2,000.00	\$370.11	\$2,000.00	\$2,000.00
4510-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$800.00	\$250.24	\$800.00	\$800.00
4510-25	CONSUMABLE SUPPLIES	\$200.00	\$190.16	\$200.00	\$200.00
4510-30	ADVERTISING	\$100.00	\$148.38	\$100.00	\$100.00
4510-34	PHONE	\$2,000.00	\$1,402.02	\$2,000.00	\$2,000.00
4510-40	DUES, MEETINGS, SCHOOLS	\$1,000.00	\$242.25	\$1,000.00	\$1,000.00
4510-49	INSURANCE, VEHICLES & EQUIPMENT	\$7,750.00	\$7,696.00	\$7,750.00	\$7,750.00
4510-50	INSURANCE, WORKMANS COMPENSATION	\$1,200.00	\$3,271.00	\$1,200.00	\$1,200.00
4510-51	INSURANCE, LIABILITY	\$2,250.00	\$264.00	\$2,250.00	\$2,250.00
4510-52	INSURANCE, ACCIDENT & SICKNESS	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
4510-58	PURCHASED SERVICES	\$1,500.00	\$1,212.00	\$1,500.00	\$1,500.00
4510-60	PROFESSIONAL	\$200.00	\$0.00	\$200.00	\$200.00
4510-66	RENTALS	\$150.00	\$0.00	\$150.00	\$150.00
4510-68	REPAIRS & MAINTENANCE	\$6,000.00	\$5,027.46	\$6,000.00	\$6,000.00
4510-72	TAXES	\$250.00	\$225.86	\$250.00	\$250.00
4510-73	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00	\$0.00
4510-76	ELECTRICITY	\$1,100.00	\$1,193.37	\$1,100.00	\$1,100.00
4510-77	FUEL, HEATING OIL	\$1,200.00	\$750.00	\$1,200.00	\$1,200.00
4510-78	POSTAL	\$50.00	\$66.37	\$50.00	\$50.00
4510-80	TRANSFER FROM CAPITAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
4510-81	CAPITAL BUILDING IMPROVEMENTS	\$6,000.00	\$4,573.46	\$6,000.00	\$6,000.00
4510-83	CAPITAL MACHINERY & EQUIPMENT	\$5,000.00	\$4,691.68	\$5,000.00	\$5,000.00
COLUMN		\$46,350.00	\$37,754.59	\$46,350.00	\$46,350.00
TOTALS		\$46,350.00	\$37,754.59	\$46,350.00	\$46,350.00

West Rutland Fire District #1
Delinquent Water Rents as of December 31, 1997

1993/94

J & C Auto/S. St.Peter \$442.58

1997

Ackley, Gene & Debbie	\$132.53	Loso, Francis & Beverly	\$98.88
Anagnos, Nicholas & Sheila	98.88	McDermott, Karen	770.66
Bills, Michael & Dale	98.88	McNamara, Ed & Florence	43.50
Burke, John	197.76	Molaski, John	98.88
Carroll, Bernice M	98.88	Moore, Thomas	98.88
Cijka, Jane	98.88	Nartowicz, Joseph & Carol	98.88
Considine, Josephine Estate	98.88	Prevendoski, Charles & Mary	98.88
Cyr, Robert & Sondra	98.88	Raymond, Gary & Kimberly	98.88
Czarnecki, Michael & Kathy	98.88	Saulsbury, Jeffrey & Vicki	95.92
Daley, Richard & Wendy	602.03	Sheriden, Michael	98.88
Dolphin, Anthony & Mary	98.88	Sienicki, Louis & Mary	98.88
Donahoe, Ed & Fitzgerald, Nancy	98.88	Smith, S. Scott	98.88
Farley, David & Linda	98.88	Spaulding, Tina & VanDriel, Peter	98.88
Fitzgerald, Scott & Cynthia	172.48	Trepanier, Patrick & Susan	60.65
Galbicsek, John & Cynthia	185.76	Tyrell, Michael & Dawn	98.88
Gee, Donald & Renne	98.88	Vahle, Barbara	98.88
Gudelis, Francis & Evelyn	98.88	Warrender, Bonnie	98.88
Hamilton, John	98.88	Webster, Teena	106.58
Harris, Scott	197.76	Werbinski, Walter	338.63
Hayes, Robert	98.88	Wolk, Stephen W.	197.76
Healy, Kurt	217.44		

Total \$6,431.80

Respectfully Submitted,

Penny L Washburn
Collector of Delinquent Water Rents

Friends of the West Rutland Town Hall, Inc.

July 1, 1996-June 30, 1997

Balance, July 1 1996	\$ 14,737.42
Receipts	
General Fund	\$ 1,995.00
Tasting Supper	\$ 1,196.00
Friendship Tree	\$ 1,058.00
Cookbook	\$ 334.25
Bake Sale	\$ 477.05
Interest	\$ 217.54
Receipt Total	\$ 5,277.84
Expenses	
General Fund	\$ 477.85
Tasting Supper	\$ 474.50
Friendship Tree	\$ 540.28
Bake Sale	\$ 105.00
Expenses Total	\$ 1,597.63
Balance, June 30, 1997	\$ 18,417.63

Lighting was made possible by monies received in Memory of Stephen Rosmus, Sr. and Elin Ravenna and a donation from Bill Finger.

Not included in the period of this report is a donation of \$1,400 from the West Rutland Alumni Association.

If anyone would like more information about the Friends of Town Hall, please call the Town Hall at 438-2263.



West Rutland
Development
Corporation

Annual Report 1997

To the Taxpayers of West Rutland:

We are proud to say that 1997 was a successful year for the Development Corporation. During the year we were able to obtain state and local permits to subdivide the industrial park property into five lots. The lots range in size from approximately 1.5 acres to 3.25 acres. All of the lots have been surveyed and included in a conceptual plan booklet that is being used to market the property. With our Act 250 permit in place it will now be possible to close sales on lots much more quickly than in the past.

Northern Petroleum Co. (a division of Bradford Oil) purchased a 2.45 acre lot in the Industrial Park and is nearing completion of an approximately 10,000 square foot facility there. The building will serve as a repackaging plant and warehouse and distribution center for their products in southwest Vermont and New York. It has been exciting for us to see this project come together, and we are hopeful that others will soon follow.

Projects like this will help establish a sustainable tax base in our town. This kind of progress has been made possible by the cooperation we have received from the towns people and our local town officials. The Planning Commission, Zoning Administrator and Town Clerk, Town Manager, and Selectboard have all been a tremendous help. We are asking the taxpayers for \$5,000 in 1998 to allow us to continue our role of promoting economic development in West Rutland. We thank you for your past support and sincerely hope you will continue to support us in this worthwhile undertaking.

James Reynolds, President

P.O. Box 60
West Rutland, Vermont 05777
Tel: (802) 438-2204
Tel: (802) 438-2263
Fax: (802) 438-5133



RUTLAND WEST
NEIGHBORHOOD HOUSING SERVICES INC.
PO BOX 541 WEST RUTLAND, VT 05777

Tel. (802) 438-2303
Fax (802) 438-5338

David R. Dangler
Executive Director

Board of Directors

Timothy J. Kononan
President
Vermont National Bank

Cindy Adams
Vice-President
Rhapunzel's

Jayne Pratt
Treasurer
West Rutland Town Clerk

Kathleen Budd
Secretary
Preschool Teacher

Patricia Hadam
Assistant Treasurer
Fair Haven Town Manager

Frederick Blüding
Retired Navy

Ron Bower
Chittenden Bank

John Cassarino
Rutland City alderman

Sid Jones
Proctor Town Clerk

Gary Kupferer
Attorney

Annette Loso
Fair Haven resident

Muriel Sedergren
Proctor resident

Jamie Stewart
Rutland City resident

Jason Simcock
West Rutland Town Manager

Bonnie Simcock
Middletown Springs resident

Peter Traverse
Castleton resident

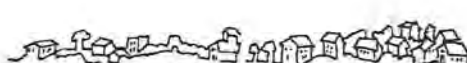
Rutland West Neighborhood Housing Services, Inc.
Town Report Information

With the impetus created by establishing the Homeownership Center, Rutland West continues to grow and we're receiving attention at local, state, and national levels. Residents from around the region are calling us to learn more about how they can afford a home and new towns are inquiring about joining our seven town consortium (Rutland City, Clarendon, Proctor, West Rutland, Castleton, Fair Haven and Poultney). Three new NeighborWorks® organizations have been chartered in Vermont, the Neighborhood Reinvestment Corporation is sponsoring a new initiative to help create Homeownership Centers like ours across the country.

More than 223 area residents came through the Homeownership Center in 1997 for help with buying a house, budgeting, making necessary repairs to their home, or hoping to prevent a foreclosure. Over the past year we've taken 350 requests for service; spent more than 622 hours in direct counseling; and closed more than forty-five loans on 71 units of affordable housing. Rutland West directly loaned more than \$840,000 and leveraged an additional \$766,000 in private lending resulting in over \$1.6 million in new investment into our communities in 1997. More specifically, we worked with sixteen families living in West Rutland, and made two loans in the town.

We're very grateful for the help of board members Jayne Pratt (who serves as treasurer), Kathy Budd (secretary), Gary Kupferer, and Jason Simcock as well as committee members Dave Salatino and Red Sutkowski and the many volunteers who've helped with our events and mailings.

Our main office is still in the West Rutland Town Hall, and the old post office next door is serving as our Homeownership Center. Our phone number is 438-2303. We'd love to have you stop by and take a look at what we're doing, or access any of our services.



NeighborWorks® member

Main Office:
802-775-0568
Fax: 802-775-2304



Branch Office:
Castleton, Vermont
802-468-5668

Ronald J. Cioffi, Executive Director
Christopher P. Sullivan, President, Board of Directors

1996-1997

To the Town Manager, Officers and Citizens of the Town of West Rutland.

On behalf of the Board of Directors and staff of the Rutland Area Visiting Nurse Association & Hospice, we would like to thank you for your continued support of RAVNAH. We are deeply appreciative of your generosity and your commitment to our not-for-profit mission of providing the highest quality, necessary home health and hospice services, as well as community health promotion programs.

1996-1997 was a year of innovation and cooperation for RAVNAH and this was clearly reflected in our participation in the creation of the VNA Health Systems of Vermont. This network of Vermont's 13 not-for-profit home health agencies will preserve the independence, community governance, high quality, universal access and cost-effectiveness that Vermont deserves and also represents a Vermont solution to the massive changes occurring in health care across the nation.

Another initiative we are pleased to report is the implementation of the Woonsocket Documentation and Outcomes Management program. This program is designed to improve patient care by clearly identifying standardized treatments, instructions, and self-help skills needed according to a patient's diagnosis or disabilities.

We established a Centralized Intake process for referrals, admissions and telephone orders. This integrated system provides direct access to RAVNAH's services for physicians, payers, patients and families.

Along a broader perspective, Vermont's not-for-profit home care system maintained the lowest costs in the nation with RAVNAH as one of the lowest cost agencies in the state. This commitment to cost-effective, high quality care is a vital part of RAVNAH's mission and we are proud to contribute to the success of home health care in the state of Vermont.

In addition to the above listed highlights of the past year, the Rutland Area Visiting Nurse Association & Hospice provided over 150,000 visits to over 2,300 clients. We saw more people in fewer visits in the last year as a result of better utilization of services. This was accomplished through the Woonsocket Documentation and Outcomes Management program. Our philosophy is to encourage the independence of patients by teaching clients and their families to care for themselves. These measures were all accomplished without compromising quality.

We are extremely grateful for the town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs to all West Rutland residents, regardless of geographic location or individual ability to pay. During 1997 we provided 8,324 visits to 116 West Rutland residents.

As a community, we are keeping people in their own homes, where they want to be, despite illness or disability. We strive to keep families together and maintain each patient's sense of dignity and independence. In doing this, we advance our mission far beyond our goals of quality care, affordability and universal access and we thank you, the West Rutland community, for helping to make this possible.



A Comprehensive Medicare Certified Home Health Agency

Rutland County Solid Waste District

Services provided to towns:

- ▶ 10 year waste disposal contract (8% less than cost in 1990)
- ▶ 10 year optional hauling contract
- ▶ 10 year optional recyclables hauling contract
Sales revenue from recycling funding processing and hauling
Material Recovery Facility processing more than 15 recyclables
Cost of recycling cut 40% since 1992
- ▶ Construction waste recycling at reduced cost (Saves \$13 a ton)
- ▶ Hauling of small volumes of recyclables
- ▶ Design and construction of transfer stations
Applications for state certifications for town facilities
Preparation of state quarterly reports on facilities
- ▶ Compost grinding
- ▶ Town hazardous waste collections at least 3 times per year
Regional hazardous waste facility in Rutland
- ▶ Tire disposal (75 cents a tire)
- ▶ Sale of scrap metal at profit to town
- ▶ Hauling and processing of wastewater sludge
- ▶ Purchase of recycling roll-off boxes
Purchase of glass crushers and balers
Grants for construction of improvements

***RCSWD - A municipality created in 1980
through which towns work together
servicing all waste at lower cost***



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
Fax: 802-773-1717

ANNUAL REPORT

(Fiscal Year Ending June 30, 1997)
14 Years of Service 1983 - 1997

To the Honorable Citizens of the Town of West Rutland VT:

We are pleased to present our annual report to the Citizens of the Town of West Rutland. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for fourteen years. From 1983 to the end of this year Regional has responded to 53,991 ambulance calls. This past year, ending June 30, 1997, the service responded to a total of 5,513 ambulance calls in our 12 communities and an additional 1,467 paramedic intercept calls.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 13 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

Two new ambulances were put into service to replace older ambulances with over 100,000 miles of service on them. The replacement of vehicles and equipment is on an ongoing schedule.

Our employees are constantly updating their training to enhance the care given the people we transport. Training courses consist of Critical Care Paramedicine, Advanced Cardiac Life Support, Basic Life Support, Prehospital Advanced Trauma Life Support, Pediatric Advanced Life Support, Emergency Vehicle Operator, Bloodborn Pathogen and a variety of continuing education programs..

Monthly C.P.R. classes are taught at Regional Ambulance. Last year, through the R.A.S. training Center, 829 people were certified in C.P.R. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your Representative, if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors, Administration and employees of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely; Paul Kulig, President
Board of Directors



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
Fax: 802-773-1717

DESCRIPTION	ESTIMATED 1997/1998 BUDGET	PROJECTED 1998/1999 BUDGET
PAYROLL EMT	611,104	648,241
PAYROLL TAX	56,103	59,488
EMT PENSION	25,422	26,693
UNIFORMS	5,000	5,000
MEDICAL SUPPLIES	13,000	13,000
IMMUNIZATION	1,000	1,000
VEHICLE MAINTENANCE	23,635	24,635
RADIO MAINTENANCE	3,250	3,250
GAS & OIL	19,957	19,957
INSURANCE BENEFITS	116,604	126,604
LIABILITY INSURANCE	36,511	38,337
WORKMANS COMPENSATION	57,827	60,718
PAYROLL OFFICE	128,007	133,127
OFFICE SUPPLIES	7,200	7,300
EQUIPMENT MAINTENANCE	6,500	6,600
FUNDED DEPRECIATION	110,000	112,000
BUILDING MAINTENANCE	9,500	10,000
UTILITIES	8,121	8,527
TELEPHONE	10,100	10,700
PROFESSIONAL SERVICES	6,000	6,200
POSTAGE	5,700	5,800
INTEREST & BANK CHARGES	700	700
ADVERTISING	6,300	6,400
TRAINING/TRAVEL	23,887	24,887
DUES SUBSCRIPTION	3,200	3,250
MISCELLANEOUS	3,000	3,000
MEMBERSHIP EXPENSE	6,090	6,090
TOTAL	\$1,303,718	\$1,371,504
PER CAPITA RATE \$5 DOWN \$1 FROM THE PREVIOUS YEAR AND OUR PER CAPITA RATE HAS NOT BEEN INCREASED FOR 14 YEARS		

INCOME ASSESSMENT*		204,460
ALL OTHER INCOME		1,167,044
TOTAL BUDGET		\$1,371,504

* BASED ON 40,892 POPULATION 1990 CENSUS
R.A.S. BOARD APPROVED 10/21/97

(BUDGET98JFCfw)

ANNUAL REPORT - 1997
RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to " provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and, strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues."

In pursuit of that Mission, the Commission continued to work closely with the region's 27 communities to create a cooperative and positive planning process and:

- Provided technical assistance on planning and zoning issues to communities including Benson, Brandon, Clarendon, Castleton, Ira, Middletown Springs, Pittsford, Proctor, Poultney, Rutland Town, Rutland City, Tinmouth, Wallingford, and West Rutland;
- Worked with the Rutland Economic Development Corporation, the Rutland Region Chamber of Commerce, and local chambers on a regional strategy to better coordinate planning, economic development and travel and tourism activities;
- Continued support of the Rutland Region Transportation Council in their identification, prioritization, and timely implementation of projects to help solve transportation problems;
- Worked with Danby, Mt. Tabor, Wallingford, Rutland City, Rutland Town, Mendon, Pittsford and Brandon on Route 7 Corridor issues and Castleton, Fair Haven, Poultney, Benson, West Haven and Sudbury on transportation-related travel and tourism in the Lake Champlain basin;
- Continued our very successful cooperative purchasing program and saved Brandon, Castleton, Pittsford, Wells, West Rutland, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline;
- Continued providing maps and other data using our geographic information system which helps local decision making;
- Worked with communities on completing work for the E-911 system;
- Reviewed Act 250 applications and participated - at the town's request - in hearings on projects in Wallingford and Middletown Springs;
- Continued support of - and involvement in - the Rutland Region Education Alliance in their work to improve education and training in the Rutland Region and to insure that all students are prepared for their roles in the community and the workplace.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the tenth consecutive year, dues will remain at \$500. All communities are voting members of the Commission regardless of whether or not they pay dues. Dues paying members receive discounted technical services and are able to participate in the cooperative fuel purchasing program.

SOUTHWESTERN VERMONT COUNCIL ON AGING

Report to the Citizens of West Rutland

The Council on Aging projects that it will spend \$ 39,534 to provide services to elder residents of the West Rutland during its current fiscal year.

Following is a brief description of the services that the Council provided to help older persons in your community over the past year:

Senior Meals

3,838 meals were prepared and delivered to the homes of 30 elders who were homebound and unable to prepare a meal. This service, provided through contract, is sometimes called "Meals on Wheels". In addition, 24 older persons participated at one or more of the meal sites supported by this agency.

Advocacy/Case Management Assistance

This program, providing help mainly to older persons living on fixed and limited incomes, assisted 47 older persons in West Rutland over the past year. Advocate/Case Management staff helped elders explore program/service options in such areas as Fuel Assistance, SSI, Medicaid, Medicaid Waiver, Food Stamps, etc. They also helped elders with the program application and recertification process. Staff also intervened on behalf of clients when problems occurred.

Other Support

The Council also assisted West Rutland elders through:

- Information and Assistance (I&A) support via the phone, helping older persons, family members and other interested parties find out about service and program availability.
- Health benefit counseling through its HICA Program, helping elders complete claim forms and resolve problems connected with Medicare and Medigap health insurance. HICA volunteers also provided general information regarding supplemental coverage and long term care insurance.
- Peer Counseling Support utilizing trained volunteers to help elders deal with the grief and depression associated with various life changing events.
- Legal service assistance through a Senior Law Project Attorney whose position was supported by funding from this agency.
- Information about issues of interest to elders provided through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Resource Director.
- Essential transportation support provided through contract with the One 2 One Program.

Additionally, the agency's Community Resource Developer, was available to work in partnership with local citizens to help identify elder needs and work on possible ways to respond to those needs on a community basis.

November 26, 1997

Jayne Pratt, Town Clerk and Members of the Selectboard
Town of West Rutland
PO Box 115
West Rutland, VT 05777

Dear Ms. Pratt and Members of the Selectboard:

Each year, **BROC** helps low-income residents in all of the forty-three towns in our service area, including West Rutland. During Fiscal 1997 **BROC** provided a total of \$38,872.97 in assistance to West Rutland residents. Specifically, we provided:

- \$10,683.33 in Weatherization for 3 households
- \$19,277.67 reimbursement for 5 day care homes through our Child and Adult Care Food Program
- \$8,347.78 in direct assistance for 79 households through our Community Services department
- Emergency food assistance for 35 households, valued at \$564.19, and
- Technical assistance for 7 individuals through our Microbusiness Development Program.


BROC lends assistance in many ways:

- We help individuals and families who have a fuel, food or housing crisis;
- We provide weatherization assistance to reduce energy consumption;
- We help registered child care homes receive Federal meal subsidies and administer the USDA School Breakfast program in the schools;
- We provide technical assistance for small business start-up;
- We work with communities to identify and rehabilitate low-income housing stock.

Each year we seek minimum funding from the towns in our service area. Our 1998 request for funding from West Rutland is \$1,250.00. The support we receive from the towns provides direct services—emergency financial assistance, temporary housing, or food—to individuals and families in need.

BROC and the low-income residents of your community are grateful for your support. We welcome any questions you may have, and we thank you for your consideration.

Sincerely,


Linda G. Rooker
Executive Director



**RUTLAND AREA
COMMUNITY SERVICES**

To the Residents of West Rutland:

Rutland Area Community Services (formerly Rutland Mental Health Services) appreciates the Town of West Rutland's past support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality

**Program
Divisions:**

Rutland Area Community Services asks the citizens of West Rutland to continue to support our services provided by the programs of:

**Associates in Child
and Family Services**

*The Evergreen Center is a comprehensive mental health and substance abuse outpatient treatment center which serves children, adolescents and adults through a variety of programs provided by psychiatrists, social workers, psychologists, activity therapists, mental health counselors, nurses, and drug and alcohol counselors.

**Community Access Program
of Rutland County**

*Community Access Program assists individuals with developmental disabilities in achieving their personal goals. Services are provided throughout Rutland County

**Evergreen Center for
Alcohol and other Drug Services**

Rutland Area Community Services provides care, regardless of ability to pay. Fees collected for services cover only a portion of the actual cost. Federal, State and local funds, such as Town Giving must cover the remainder.

**Community Counseling
and Crisis Services**

Your past support has been greatly appreciated. Our request for funding has not increased this year.

Rutland Area Community Services has provided 2,707 units of service to residents of West Rutland during the past year.

Please support Rutland Area Community Services in our efforts to deliver the highest quality of care and service to your community. We invite you to contact our agency (775-8224) with any questions you may have.

Yours truly,

**MARK G. MONSON
Chief Executive Officer**

Mark G. Monson
Chief Executive Officer

Lawrence G. Jensen
Lawrence G. Jensen, President
Board of Directors



RETIRED AND SENIOR VOLUNTEER PROGRAM

39 E. Center St.
94 Main Street

Rutland, VT 05701
Middlebury, VT 05753

(802) 775-8220
(802) 388-7044

REQUEST FOR TOWN FUNDING

TOWN OF: WEST RUTLAND AMOUNT REQUESTED: \$400.00

The Retired and Senior Volunteer Program (RSVP) is a nationwide program for people 55 and older who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service to non-profit organizations. Needs are met in critical areas such as human service, state and local government, drug and alcohol awareness programs, education, literacy, and the arts, just to name a few. RSVP involves seniors in service that matches their personal interests and makes use of their lifelong experiences. Through such efforts, RSVP is meeting the needs that strained local budgets cannot afford. Additionally, RSVP enables seniors to contribute to their communities and feel good about themselves through the rewarding experience of volunteering.

Locally, RSVP is the largest program of coordinated volunteer services serving the people of Rutland County with 515 volunteers. From July 1, 1996 through June 30, 1997, volunteers in Rutland County provided 55,000 hours of community service. The cost benefit to the communities of Rutland County in terms of cost of services provided equals \$424,000.

Once again this year RSVP is not asking for additional monies from the Town of West Rutland. The monies we are requesting this year will be used to help defray costs of providing volunteer placements, support, insurance, transportation, and recognition. RSVP continues to strive to provide needed and supplemental services that enhance the quality of life for citizens of all ages throughout Rutland County.

Currently in West Rutland, 10 volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, BROCC, Headstart, Community Cupboard, area schools, West Rutland Elementary and High Schools, Pleasant Manor Nursing Home, Godnick Senior Center, Eden Park Nursing Home, National Council of Senior Citizens, Dismas House, Rutland Partnership, Genesis Elder Care, Rutland Senior Chorus, Southwest Vermont Council on Aging.

The volunteer services they provide include: knitting and sewing clothes for children, tutoring and mentoring in area schools, mailings, entertaining in the area nursing homes and schools, teaching and performing arts and crafts, greeting people at RRMC and providing information at the front desk, clerical assistance, delivering and preparing meals, cooking assistance, friendly visitation.

On behalf of RSVP, I would like to thank the residents of West Rutland for their support in the continuation of the RSVP program. As financial constraints effect more and more non-profit organizations, the need for volunteers increases. With your help, RSVP will continue to respond to this need.

Sincerely,

Nan M. Hart
Director

November 15, 1997

Sponsored by Rutland Community Programs, Inc.
- A UNITED WAY AGENCY -

11/14/97

To the Citizens of West Rutland,

Everybody talks about wanting a better paying job and only the Rutland Economic Development Corporation works full-time to make this a reality for the Rutland Region. But we can't do it alone. Your town's membership is vital to REDC's efforts. It is only once a year that we ask for support in our goal to strengthen the Rutland County economy. Please seriously consider helping us this year!

In 1997 we were very active in improving the economy of our region. Here are a few major examples:

- We extended \$337,000 in new loans to seven businesses resulting in the creation or retention of 64 jobs.
- We brought two new companies to our Airport Industrial Park (Ellison Surface Technologies and AmeriGas), and experienced the expansion of three existing tenants (The Vermont Country Store, Kalow Technologies, and Federal Express). These changes resulted in \$2.5 million in new capital investment and approximately 100 new jobs.
- Between April and September 1997, we fielded 101 business start-up inquiries and followed up on 45 loan fund or general financing possibilities. In addition, we responded to numerous calls regarding demographic information, business relocation, and referrals to other agencies. All in all, we average approximately 30 calls per month on these issues.

It is important for the public to know that funds, which are submitted to our organization, are reinvested in our regional economy in the form of industrial land, small business loans, and regional marketing.

What does all this mean to you as a citizen of West Rutland? Our primary focus is to create jobs that foster a healthy economy and will ultimately enhance our residents' standard of living. Please help us by supporting an appropriation of \$500.00.

We look forward to working hard for West Rutland and the Rutland Region in 1998. We welcome any input that you may have and your continued support is appreciated.

Rutland Region Transportation Council
Post Office Box 965
Rutland, Vermont 05702-0965
802-775-0871/ 800-464-7900

Annual Report—FY1997 (October 1996-September 1997)

The Rutland Region Transportation Council is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the Transportation Council provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the Rutland Region are considered members of the Transportation Council, and those with representatives named to the Council may vote. Municipalities are not obligated to participate in the Council, however. Furthermore, those that do participate may cease their involvement at any time.

Over the last federal fiscal year (October 1996-September 1997), the Rutland Region Transportation Council and its staff have accomplished the following:

- Testified on regional transportation priorities before the Vermont House and Senate transportation committees and provided comments to the Vermont Agency of Transportation on the development of the state FY 1998 (July 1997-June 1998) transportation Capital Budget and Program;
- Continued to assess and prioritize the Rutland region's top transportation problems (areas that should undergo detailed evaluation and preliminary design);
- Participated in the Project Advisory Committee that is working with the Agency of Transportation on the development of draft report for US 4/US 7 Environmental Impact study; in cooperation with the Regional Planning Commission, created a Task Force that will evaluate the study, identify preferred improvements, and make recommendations to regional organizations, VAOT, and the Federal Highway Administration;
- With assistance from area legislators, created and supported a "Diagnostic Team" to assess problems and identify priority solutions along US 7 in Brandon and Pittsford; helped convince Agency of Transportation to analyze problem areas and begin to implement solutions;
- Participated in "Scoping" activities to advance highway/bridge projects in Brandon, Danby, Mt. Tabor, Poultney, Rutland City, Rutland Town, Sherburne, Wallingford, and Wells; participated in "Diagnostic Team" assessing rail-highway crossings along route of Amtrak's Ethan Allen Express;
- Worked with local and regional officials and ski area representatives to address seasonal transportation problems along VT 103, VT 100, and US 4;
- Began to revise Rutland Region Transportation Plan; continued to improve the regional travel demand forecast (to aid in the identification of future transportation needs);
- Completed studies to measure regional potential for "telecommuting" and to assess the social and environmental impacts of the transportation system; also continued to study local and regional bicycle and pedestrian needs.

In the current federal fiscal year (October 1997-September 1998), the Rutland Region Transportation Council is continuing many of these efforts. It is also undertaking several new initiatives, such as advising communities on how to take advantage of the state's new "local project management" option and using computer software to help residents visualize what transportation improvements will look like.

Meetings of the Rutland Region Transportation Council are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the Transportation Council may be directed to the following individuals:

- Dean Pierce, Senior Regional Planner (775-0871)
- Charles Wise, Chairman (422-3577)

VERMONT LEAGUE OF
CITIES AND TOWNS
ANNUAL REPORT ARTICLE, 1997

Thirty years ago in 1967, local officials organized the Vermont League of Cities and Towns (VLCT). The organizers were local officials who believed that cities and towns in Vermont would benefit from working together to purchase items and share information. In 1997 the need to share resources is stronger than ever as local governments face insurance needs; a restructuring of the electricity delivery system and technical planning issues that were never contemplated 30 years ago. VLCT is governed by a 13 member board of directors comprised of selectpersons, mayors, managers and clerks and is dedicated to serving the best interests and needs of Vermont municipalities. VLCT is supported entirely by revenues from local governments. VLCT is proud to say that all 246 cities and towns in Vermont are members of the association for the first time in the history of the association.

Local officials' responsibility for a vast number of laws and regulations only grows over time. In 1997 and 1998 the most significant issue for local officials will be to comply with the requirements of the new Equal Education Opportunity Act, Act 60. VLCT puts considerable effort into providing education for local officials and expects to increase that effort in 1997. VLCT staff have given workshops on the new education funding act to local officials around the state since passage of the act, one of the first groups to offer explanations of the act's requirements. VLCT offers additional workshops throughout the year to health officers, planning commissions, zoning administrators, selectpersons, auditors, tax collectors and others. In addition VLCT provides manuals on specific subjects to guide local officials in the discharge of their responsibilities. VLCT staff and attorneys are only a phone call away for local officials with specific questions about any local government matter. Thousands of questions were answered in the past year from virtually every member municipality.

VLCT offers insurance "trust" programs to municipalities that save taxpayers thousands of dollars every year because member municipalities pool their resources before purchasing insurance. In 1997 the VLCT Health Trust subsidized insurance rates for local officials in the amount of \$350,000. The Property, Casualty and Insurance Fund (PACIF) returned \$1,000,000 to its 178 member municipalities. Since 1983 total distributions from the Health, PACIF and Unemployment Trusts have equaled \$7,624,000!

The VLCT News and VLCT Weekly Legislative Report provide municipal officials with up-to-date information on legislative issues and articles of special interest on topics such as workplace safety, funds available through the federal crime bill, and municipal planning. As of the fall of 1997, members may access that information and much more, through the VLCT Web Site (Info@VLCT.org.). VLCT also represents the interests of local government in the legislature, using the VLCT Municipal Policy, a policy platform that is adopted by the membership at its annual meeting in October, to guide the board of directors and staff throughout the year. Each member city or town has a vote at the annual meeting where the Municipal Policy is adopted. Dues paid by member municipalities are vital to the continued existence of VLCT. Municipal officials around the state thank you for your support.



**Rutland County
Women's Network
& Shelter**

P.O. Box 313
Rutland, Vermont 05702
Business • 775-6788
Crisis • 775-3232

**RUTLAND COUNTY WOMEN'S NETWORK AND SHELTER
ANNUAL REPORT 1997**

In 1997 we served over 3000 people within the Shelter. We housed 124 families with 117 children. Since our capacity has grown and we have two transitional apartments, we have been able to do more in depth work with families fleeing violence. We have been able to expand and place one of our advocates in both the Family Court and the District Court due to the needs of so many families for these services. The funds used to create the position of Court Advocate came from the Stop Violence Against Women part of the Federal Crime Bill. Women in Rutland County have needed this kind of advocacy for many years. Now that the program is in place, victims of the crime of domestic violence have a chance to prosecute their abuser.

We thank the voters of your town for their continued support of the shelter and the shelter programs. Without the support of all county towns, we would not have been able to provide effective programs for survivors and their children.

Respectfully,


Bonnie Gainer
Director



VERMONT ADULT LEARNING

128 Merchants Row, Rm 202 / Rutland / Vermont 05701 / 802-775-0617 / fax: 802-773-0323

Vermont Adult Learning's Adult Basic Education (ABE) program works with adults who want to finish secondary school or learn literacy skills to improve their lives. ABE provides tutoring in reading, writing, math, English as a Second Language, and GED. We also offer programs in life skills. By building self-confidence through successful learning experiences, ABE enables each adult learner to take fuller responsibility for his or her own learning, life, and community.

One-to-one and small-group tutoring is available for adults (age 16 and over) who do not have a high school diploma or cannot read and write. The program is free; there are no income eligibility requirements. Adults work with a tutor to plan their studies. ABE can help adults prepare for the GED exam, Vermont Adult Diploma Program, the driver's permit test, U.S. citizenship, and the Commercial Driver's License.

Since July 1996, ABE has served 16 adult residents of West Rutland, providing over 473 hours of instruction.

- * One student graduated from the Adult Diploma Program.
- * Three students achieved job advancement.
- * Four students learned computer skills.
- * One student passed a driving test.
- * Several students participated in the "Connections" book discussion series, family literacy programs, and community service.

Tutoring is offered at the ABE Center in Rutland on the second floor of the Service Building (128 Merchants Row), in students' homes, and at other community sites. Four traveling tutors, two learning center tutors and sixty volunteers serve all of Rutland County. Scheduling is flexible to accommodate the adult learner's work and family responsibilities.

We appreciate your support!

Bridget Martin, Program Manager

providing adult education and life skills programs statewide

CENTRAL OFFICE: RR #1, Box 283 BB / East Montpelier / Vermont 05651 / 802-229-5221 / Fax: 802-229-5238

Vermont Enhanced 9-1-1 Board
1997 Status Report
by
Evelyn Bailey, Executive Director

The statewide system consists of a dedicated, fully digital telecommunications network, databases and a combination of state-operated and locally-operated Public Safety Answering Points (PSAPs). The telecommunications network links the databases to special equipment at a PSAP, which delivers and displays the Automatic Location Information (ALI) to a trained and certified call-taker. The ALI is the street address (location) of the telephone someone is calling from, along with the emergency services that serve that location.

The implementation of the addressing and database portion of enhanced 9-1-1 has involved a huge volunteer effort at the town level. I hope each local government will show appreciation for the volunteers who are making enhanced 9-1-1 possible for them. The direct result of their hard work will be the ALI display, which will help save lives and property.

As of this date, 15 November 1997, most towns have finished road naming and addressing. Many have already notified people of their new street addresses. All participating towns have been working with Bell Atlantic on the final phase of the enhanced 9-1-1 database process, and many are finished.

Bell Atlantic is now in the process of testing the system. The system will come on line only after every component has been fully tested and the test results have been verified and accepted by the Board. PowerPhone is in the process of training the call-takers to a high standard of competence and professionalism. The telephone network in and out of the large State-run PSAP in Williston has been diversified to protect it from failure; an automatic sequence for default routing will ensure that every 9-1-1 call will always be answered in Vermont.

Now, three years after the passage of enabling legislation, enhanced 9-1-1 is about to become a reality in Vermont. Barring any unforeseen roadblocks, the service is scheduled to be available by the end of May 1998. The Board has fulfilled the first two of its mandates: to "develop and implement" statewide enhanced 9-1-1. The Board is now preparing to fulfill its third mandate: to "supervise the operation" of the system.

Address Confidentiality Option

Act 182 of the 1996 General Assembly requires any town that has created new street addresses for enhanced 9-1-1 addressing purposes to provide a confidentiality option to residents. This option allows residents to prevent their names from being linked with their new street addresses in municipal public records. If residents exercise this option, they are required by law to provide the Town Clerk with an alternate mailing address, such as a Post Office box. Copies of the "Confidentiality Option Form" and instructions were mailed to all Town Clerks in October 1996.

The Enhanced 9-1-1 Board can be reached at 1-800-342-4911, 1-800-734-8390 (TTY), mailing address 58 East State Street, Drawer 20, Montpelier, VT 05620-6501.

Optional section

Ongoing Municipal Responsibilities

- Maintaining the new addressing system and assigning new addresses.

The Board has provided a form for calculating new addresses.

- Notifying the Board of road or structure changes/additions so the Board can update the GIS map and database. This is critical in order to guarantee that the map display at the eight PSAPs will be accurate and up-to-date when someone calls 9-1-1.

The Board has provided forms for new addresses and road additions/changes. The Board will have a long-term contract for maintenance of the GIS, so towns will not have to pay for it.

- Updating the Municipal 9-1-1 Plan. This is the component of the system that keeps the town's emergency service and dispatching information current. Accuracy of this information is essential for a PSAP to direct 9-1-1 calls to the right place for dispatching.

The Board will take care of the ALI database, but the town has to let the Board know of any changes to its emergency services, the services' telephone numbers, or dispatching arrangements.

- Reviewing and updating the Master Street Address Guide (MSAG) database once a year. Again, this is vital for accurate call routing, call processing, and the ALI display.

The Board or Bell Atlantic will provide the town with a printout of all its streets/roads and address ranges. All the town has to do is verify its accuracy or document any changes. This is just another check to make sure that the databases stay up-to-date.

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 3rd, 1997 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 4th, 1997 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-16. Polls to close at 7:00 PM.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 To elect by Australian Ballot all necessary Town Officers; Town Moderator, Selectperson 3 Years (1), Selectpersons 1 Year (2), Lister, Auditor, Grand Juror and Town Law Agent.
- Article #5 Shall the Town vote to approve the Select Board's Budget for Fiscal Year 1998 covering July 1, 1997 to June 30, 1998 in the amount of \$ 536,562 to be raised by taxes?
YES 348 NO 185 PASSED
- Article #6 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?
YES 427 NO 111 PASSED
- Article #7 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?
YES 419 NO 115 PASSED
- Article #8 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired and Senior Volunteer Program (RSVP)?
YES 431 NO 104 PASSED
- Article #9 Shall the Town vote to appropriate the sum of \$4800.00 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 1997 - (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)
YES 450 NO 83 PASSED
- Article #10 Shall the Town vote to appropriate the sum of \$14,688.00 (\$6.00 per capita) to maintain the serves of the Rutland Regional Ambulance?
YES 442 NO 89 PASSED

ARTICLE #4 TOWN OFFICERS ELECTION RESULTS

Moderator 1 Year Term		Town Law Agent 1 Year Term	
Kupferer, Gary	495	Write In	Rajda, James 27
Selectperson 3 Year Term			
Orzell, Ronald	459		
Selectperson 1 Year Term (2)			
Daley, Richard F.	235		
Rodgers, James	253 Winner		
Washburn, Fred	436 Winner		
Lister 3 Year Term			
Kelly, William	456		
Auditor 3 year Term			
Kupferer, Beverly	487		
Grand Juror 1 Year Term			
Candlish, Richard	432		

RUTLAND MENTAL HEALTH SERVICES

Rutland Mental Health Services (d.b.a. Rutland Area Community Services) appreciates the town of West Rutland's support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality.

Rutland Mental Health Services (RMHS) asks the citizens of West Rutland to continue to support our services provided by the following programs:

- The Evergreen Center is a comprehensive mental health and substance abuse outpatient treatment center which serves children, adolescents and adults through a variety of programs provided by psychiatrists, social workers, psychologists, activity therapists, mental health counselors, nurses and drug and alcohol counselors.
- Community Access Program assists people with developmental disabilities in achieving their personal goals. Services are provided throughout Rutland County.

During the fiscal year 1998, Rutland Mental Health Services provided 47,763 hours of service to 124 West Rutland area residents. RMHS provides comprehensive mental health and substance abuse treatment as well as services to developmentally disabled people. These services are provided regardless of ability to pay. Fees collected cover only a portion of the actual cost.

The generous financial support of towns such as West Rutland assures that quality services will be available for their families, friends and neighbors. This year's request is for \$3,304.00. We invite you to contact our agency (775-8224) with any questions you may have.

Mark G. Monson
President/Chief Executive Officer

Lawrence G. Jensen, Chairman
Board of Directors



RETIRED AND SENIOR VOLUNTEER PROGRAM ^A

39 E. Center St.
94 Main Street

Rutland, VT 05701
Middlebury, VT 05753

(802) 775-8220
(802) 388-7044

REQUEST FOR TOWN FUNDING

TOWN OF: WEST RUTLAND AMOUNT REQUESTED: \$400.00

The Retired and Senior Volunteer Program (RSVP) is a nationwide program for people 55 and older who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service to non-profit organizations. Needs are met in critical areas such as human service, state and local government, drug and alcohol awareness programs, education, literacy, and the arts, just to name a few. RSVP involves seniors in service that matches their personal interests and makes use of their lifelong experiences. Through such efforts, RSVP is meeting the needs that strained local budgets cannot afford. Additionally, RSVP enables seniors to contribute to their communities and feel good about themselves through the rewarding experience of volunteering.

Locally, RSVP is the largest program of coordinated volunteer services serving the people of Rutland County with 523 volunteers. From July 1, 1997 through June 30, 1998, volunteers in Rutland County provided 37,000 hours of community service. The cost benefit to the communities of Rutland County in terms of cost of services provided equals \$300,000.

Once again this year RSVP is not asking for additional monies from the Town of West Rutland. The monies we are requesting this year will be used to help defray costs of providing volunteer placements, support, insurance, transportation, and recognition. RSVP continues to strive to provide needed and supplemental services that enhance the quality of life for citizens of all ages throughout Rutland County.

Currently in West Rutland, 12 volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, BROCC, Headstart, Community Cupboard, area schools, West Rutland Elementary and High Schools, Pleasant Manor Nursing Home, Godnick Senior Center, Eden Park Nursing Home, National Council of Senior Citizens, Dismas House, Rutland Partnership, Genesis Elder Care, Rutland Senior Chorus, Southwest Vermont Council on Aging, College of Saint Joseph, Rutland Town Elementary School, Rutland Area Visiting Nurses Association and Hospice, Rutland Intermediate School, Northwest and Northeast Elementary Schools.

The volunteer services they provide include: knitting and sewing clothes for children, tutoring and mentoring in area schools, mailings, entertaining in the area nursing homes and schools, teaching and performing arts and crafts, greeting people at RRMCC and providing information at the front desk, clerical assistance, delivering and preparing meals, cooking assistance, friendly visitation.

On behalf of RSVP, I would like to thank the residents of West Rutland for their support in the continuation of the RSVP program. As financial constraints effect more and more non-profit organizations, the need for volunteers increases. With your help, RSVP will continue to respond to this need.

Sincerely,

Nan M. Hart, Director
November 1, 1998

Sponsored by Rutland Community Programs, Inc.
- A UNITED WAY AGENCY -

Town of West Rutland School District
West Rutland, Vermont 05777
WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the school in said Town on Monday, June 2, 1997 at 7:00 P.M. to discuss the following matters to wit:

1. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the School Board with comments and ask questions concerning the proposed school budget.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, June 3, 1997 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matter to wit:

1. Shall the Town School District appropriate the sum of Three Million, One Hundred-Four Thousand, Eighty-Eight dollars (\$3,104,088) for the expenses of the District for the ensuing year? (The tax rate will be set on this amount less estimated revenue for the year.)

West Rutland, Vermont
May 19, 1997

YES 217 NO 169 PASSED

BOARD OF SCHOOL DIRECTORS

Michael O'Brien
Michael O'Brien, Chairperson

Joseph Riter
Joseph Riter, Vice Chairperson

Carl Serrani
Carl Serrani, Clerk

Kimberly Conway
Kimberly Conway, Member

Denise LaFond
Denise LaFond, Member

WEST RUTLAND TOWN CLERK'S OFFICE
RECEIVED FOR RECORD

20th day of May, A.D., 1997

At 10 O'Clock 30 Minutes A.M.

And Recorded in Town Meeting 6 Misc.

Book 5 Page 332

Attest Joseph Riter Town Clerk

JUNE 3rd SPECIAL SCHOOL ELECTION RESULTS

1476 Checklist Total
386 Votes Casted
13 Ballots voted Absentee

Article 1 Yes 217 NO 169 PASSED

Results of Election received for record this 4th day of June, AD, 1997 at 9:00 AM.

Attest: Joseph Riter
TOWN CLERK

On the Cover

Kazon Building (in foreground) on Marble Street, West Rutland.

In the late 1920's, Louis Kazon built this brick factory building on Marble Street. According to Vermont's Division for Historic Preservation, his business employed wives of many of the men at work in the marble trade. Located on the parapet wall in front is a large marble block inscribed *Kazon Building*.

Once Kazon closed the building site in West Rutland, the building housed little activity and remained vacant for many years, until recently. Since 1995, Lynne Barton has operated the Clay Studio inside the building. Since 1997, the *Artist's Guild of Vermont Gallery* has assembled works from local artists in wide variety of media which includes clay, stone, painting, bronze, printmaking, etc., also inside. The goal of the *Guild* is to create a more cohesive community of local artists, and give them a place to share ideas and sell art. Residents are welcomed to visit both places within the building.

Redevelopment of an historic, vacant building with new and creative uses is considered among the most sought after types of development for towns. This type of development brings new life into an abandoned structure and diversifies the community. It is hoped that this type of development continues throughout town and into the future.

This year's cover was drawn, and given to the town, by Keith MacIntyre, a member of the *Artists' Guild of Vermont*. The Selectboard would like to thank Keith for his fine artwork on this year's cover.

Town of West Rutland
P.O. Box 60
West Rutland, VT 05777

BULK RATE
U.S. POSTAGE
PAID
WEST RUTLAND
VERMONT 05777
Permit No. 3

JOHN R. ERICKSON
286 CLARENDON AVENUE
WEST RUTLAND VT 05777